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**Improving Performance Auditing Practice
in the Libyan Public Sector**

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Improving Performance Auditing Practice in the Libyan Public Sector

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Abstract

In an earlier article (2014), the researcher reported the results of a survey and interviews of attitudes and perceptions of performance auditors and public sector managers about the nature and effectiveness of the current system of performance auditing (PA), in Libya. The results revealed that PA in Libya is still in its infancy due to the fact that Libya, as a developing country, lacks the information, internal control systems, performance measures and sufficient audit staff. The purpose of this paper is to extend the earlier researcher survey by exploring the perceptions of performance auditors and public sector managers about how PA in the Libyan public sector can be improved. Furthermore, the participants were asked if they have any suggestion related to the PA system. A qualitative research method was used in this study, whereas 16 semi-structured interviews were conducted with performance auditors and public sector managers (eight with each group). The results reveal that the PA system in Libya can be improved through the adoption of certain procedures, of which the most important are improving performance auditors' skills and attention being paid to PA by the legislative and administrative officials at higher levels in Libya.

Keywords: Auditors, Libyan public sector, Performance auditing, Public sector managers

Introduction

Libya is a developing Arab State with a small population and a large geographic area. After the Al-Fatah turnover in 1969, the Libyan economy changed. Most activities such as agriculture, industry, investment, and other associated services were developed. Accordingly, the number of users of financial information in Libya rose steadily and has continued to grow ever since due to economic growth and flourishing business. This situation has led to an increased need for more reliable information to enable the country's authorities to exercise full accountability concerning the efficient and effective use of the available scarce resources on the part of those entrusted with administering public programmes and activities. In a response to this need, Performance Auditing (PA) was required to be conducted by auditors in 1989. Consequently, PA examinations are carried out by two separate institutions, namely the Institute of Financial Auditing (IFA) and the Institute of Investigation and Public Control (IIPC). Amara (2014) presented a comprehensive description of the nature of PA as practiced by the Libyan auditors and assess the degree to which these practices have been effectively operated. Accordingly, it was considered necessary to suggest improvements related to PA practices.

The Libyan Public Sector

Libya, after the Al-Fatah turnover, became a "*State of Masses*" or a Jamahiriya. The Declaration of the People's Authority on 2 March in 1977 in the city of Sebha is regarded as the cornerstone of the Libyan political system. The important points of this declaration were: (1) the Socialist Libyan Arab Jamahiriya is the official name of Libya; (2) the law of society for the country is the Qur'an; (3) the basis of the political regime of Libya is through popular direct authority, establishing people's right in exercising their power through Basic People Congresses (BPC). As for the administrative structure, Libya, in 1998, was divided into 21 municipalities; each municipality is administered by a governor. Moreover, since 1969, Libya has changed from capitalism to socialism. Hence, the government began expanding the public sector and cutting back the private sector. In the 1980s, most activities became owned or controlled by the public (Ahmad 2004). Furthermore, in that period, the economy developed rapidly and it witnessed the formation of a wide range of public enterprises (Kilani 1988). Ahmah (2004: 142) referred to the fact that "*the public or state came to dominate all manufacturing activities, foreign and domestic retail trade, and banking and insurance services*". However, in the 1990s, some private companies emerged and started to operate. All the above led to the formation of the Libyan public sector. Consequently, the Libyan public sector consists of three parts: (1) Municipalities. Annual budget is devoted to each Municipality to be spent on different activities of society; (2) Public companies and strategic projects; (3) Public institutions and agencies (public hospitals, universities and higher education institutions, and other services agencies and institutions).

Performance Auditing in Developing and Dedeveloped Countries

A revision of the experiences of developed and developing countries in this subject would hopefully provide a more balanced account of how these countries have presented their discussions concerning the need for PA, the suitable approach to be followed, the problems they face, and the possible methods that they can use to overcome or reduce their impact. In addition, as Libya is a developing country and PA in Libya is the main topic of this study, so the awareness and understanding of the current state of PA in other developing countries will help to examine and analyze PA in the Libyan public sector.

Performance Auditing in Developing Countries

In developing countries, the demand for PA emerged during the 1980s when many countries faced various problems, such as fiscal stress, inferior performance of public sector and lack of accountability (Al-Athmay 2008, Common 1988). In Saudi Arabia for instance, a new PA sector was created in 1985 to ascertain the success of government institutions in conducting predetermined objectives and distributing resources at their disposal efficiently and effectively (INTOSAI 2003). In addition, Almohaimeed (2000) referred to the fact that, in the Saudi public sector, PA has been conducted by the General Audit Bureau (GAB) since the late 1980s. He also mentioned that the aim of this type of auditing is to improve government efficiency and effectiveness through investigation of government activities and programmes. PA in developing countries is still in its infancy. Despite the fact that many Supreme Audit Institutions (SAIs) in these countries have expanded the scope of auditing to include areas of efficiency and effectiveness in the public sector, various limitations and obstacles have prevented these institutions from conducting PA. Njoroge (1990) argued that the ability of the Audit Office to achieve Value for money audit is still limited in Kenya due to the lack of a sufficient and well trained staff. Modavo (2005) stated that the fundamental challenges including corruption, poverty, poor governance, poor infrastructure and a continuous brain drain to developed countries constrain application of PA function in the public sector in Sub-Saharan Africa. PA is hard to apply, particularly in the public sector of the developing countries due to the high level of resources that it requires such as, costs, training in other disciplines other than accounting, adequate management information system and the definition of objectives (Al-Athmay 2008). Abdusalam (2005) in his PA investigation in the Tunisian health sector found that the main problems of conducting PA in this sector are: the lack of information systems and internal control systems; inadequate local standards and difficulties of applying international standards; and the lack of performance indicators. Al-Athmay (2008), furthermore, according to his interview with PA unit's officer found that there had been no thorough investigation of government performance in Brunei owing to inadequate knowledge and skills of PA and the lack of performance indicators and difficulties of performance measurement. On the other hand, some developing countries have made great efforts to improve PA

practice. For example, Tonga in May 2003, held a Performance Audit Workshop. Seven trainers supported by experienced performance auditors from New Zealand and 27 members from 16 audit offices participated in this workshop. A case study and other methods were used to help participants conduct PA (INTOSAI 2003). In Egypt, in September 2003, a PA-design meeting was organized by the Arabic Supreme Audit Institutions (ARABOSAI's) and the Regional Audit workshop took place in Kuwait in December 2003 when a Course Design and Development and Instructional Techniques Workshop was completed by selected training specialists from the INTOSAI Development Initiative (IDI). In Malaysia, in June 2008, a 7-day workshop was held by the National Audit Academy to design and develop a performance audit course for auditors from the Audit Board of the Republic of Indonesia (INTOSAI 2008).

Performance Auditing in Developed Countries

PA as an extension of the auditing role began with the General Accounting Office in the USA during the 1960s, and in the 1970s it spread to other European countries (Mulgan 2001). However, by the late 1990s PA had been fully established, with its own procedures and staff, in Australia, Canada, Finland, France, the Netherlands, New Zealand, Norway, Sweden, the UK and USA (Johnsen et al. 2001). In Sweden, for example, PA was introduced into the function of the Swedish National Audit Office in the 1960s (OECD 1996). Glynn (1985) mentioned that Sweden was the first European country to adopt PA. In the USA, the importance of independent review of efficiency and effectiveness has been stressed by the General Accounting Office since the early 1970s. In 1982 the American Institute of Certified Public Accountants (AICPA) published a report dealing with the conduct of PA in both public and private sectors (Burrowes and Persson 2000). To sum up, the PA literature stated that emphasis has shifted from financial and compliance auditing towards PA practice in developed countries in the second half of the twentieth century. In developing countries, the demand for PA emerged during the 1980s. Table 1 summarizes the differences between PA in developed and developing countries.

Table 1. PA in Developed and Developing Countries

Statement	Developed countries			Developing countries		
Reason for PA emergence	To improve the economy, efficiency and effectiveness of government organizations due to an increase in demand for the activity and the services combined with limited resources.			To improve the economy, efficiency and effectiveness of government organizations, and, also to enhance the organizations accountability when many countries faced various problems, such as fiscal stress, inferior performance of public sector and lack of accountability.		
Emergence of PA	Country	Year	Institute	Country	Year	Institute
	USA	1970	GAO	Pakistan	1980	PAD
	Sweden	1970	NAB	China	1983	CNAO
	New Zealand	1972	NAO	Saudi Arabia	1985	GAB
	Japan	1975	JBA	Egypt	1988	CAO
	Canada	1977	OAG	Singapore	1988	SAD
	Norway	1977	OAG	Libya	1989	IFA & IIPC
	Australia	1979	NAO	Tanzania	1990	Public organizations
	England	1982	NAO	Brunei	1996	PAU
	Wales	1982	NAO	Mongolia	2003	SAI
Scotland	1983	NAO				
Ireland	1993	LGA				
PA improvement	Great efforts made, for example, AICPA published a report dealing with conduct of PA in both public and private sectors. In New Zealand, a core group was created to develop PA functions and a number of non-accounting professionals, such as managers of public sector and engineers; policy experts were allowed to work in this group.			PA workshops in some countries. Singapore has developed a booklet related to PA practice. Mongolian SAI has introduced PA standards, guidelines, and handbooks that reflect international best practices		

Source: Researcher's Design

Research Methodology

Semi-structured interviews were the main methods adopted as primary data collection techniques to elicit data from a sample of performance auditors and organization managers regarding their perceptions about improving PA system in the Libyan public sector. Punch (1998) mentioned that one of the main data collection tools in qualitative research is interview. It is a proven way of accessing people's perceptions, meanings, and definitions of situations and constructions of reality. Qualitative research is a uniquely useful method of finding out about people, what they think, feel, hope, believe and understand (Mark 2000). Hussey and Hussey (1997) stated that qualitative research is subjective in nature and involves examining and reflecting on perceptions in

order to gain an understanding of social and human activities. A qualitative data analysis package (*NVivo*) was utilized for semi-structured interviews analysis. According to Bazeley (2007), using *NVivo* will assist qualitative researchers to manage data, manage ideas, query data, build a graphic model, and report from the data. The interviews were conducted in Arabic and then translated from Arabic into English due to the fact that *NVivo* software does not accept Arabic language. The interviews transcripts then written in word files were imported into *NVivo* to be ready for exploration. Each file is assigned an attribute which is related to work status. The basic coding was used for data documents line by line. The codes were saved within the *NVivo* database as "*free nodes*" that could then be reordered, duplicated, merged or removed to help visualize and locate analytical items or categories. Related free nodes which represented a certain theme were combined into "*tree nodes*". These tree nodes then reduced into two topics. All the opinions of the interviewees were presented, even if they were repeated, to reflect the importance of each theme. For each topic, *NVivo* presents a schedule (Matrix Query) showing how many interviewees talked about a certain theme. These topics are: (1) improving the PA system in Libya; (2) Interviewees' Suggestions. Furthermore, due to the fact that it is difficult for the researcher to identify auditors and managers who have had experience in PA, the snowball sampling technique was used. Saunders et al. (1997) stated that snowball sampling is commonly used when it is difficult to identify members of the desired population. With this approach to sampling, Bryman and Bell (2003) stated that in order to establish contacts with interested participants, an initial contact with certain people who are relevant to the topic under investigation should be made. Accordingly, 16 auditors and 13 managers were contacted but the researcher reached the point of saturation with eight performance auditors and eight public organizations' managers, when the answers were repetitive and nothing new was said. For reporting purposes, the 16 participants were classified according to their job status into eight performance auditors (A), and eight public sector managers (M). Each individual interviewee is identified by his or her group code, followed by a digit representing his or her serial number within that group. For example, A-1 means performance auditor number one, and M-5 means public sector manager number five. Table 2 summarizes the study interview schedules according to the interviewee's place of work, position, and the date of the interview.

Table 2. Interview Schedules

N	Place of work	Position	Date
1	The IFA/Tripoli	Performance auditor	16/07/2013
2	The IIPC/Tripoli	Performance auditor	16/07/2013
3	General Electric Company/Tripoli	Internal auditing department manager	19/07/2013
4	The IIPC/Tripoli	Performance auditor	20/07/2013
5	Horoj oil company/Tripoli	Internal auditing department manager	21/07/2013
6	The IIPC/Tripoli	Performance auditor	22/07/2013
7	The IIPC/Tripoli	Department manager	23/07/2013
8	The General Company for Iron and Steel/Misratah	Internal auditing department manager	29/07/2013
9	The IFA/Tripoli	General manager	03/08/2013
10	The General Company for Chemical Industries/Abu Kemash	Internal auditing department manager	04/08/2013
11	The IFA/Benghazi	General manager	08/08/2013
12	Arab Medical University/Benghazi	Financial manager	08/08/2013
13	Jamhoriya Bank HQ	Financial officer	12/08/2013
14	The IFA/Zawarah	Performance auditor	13/08/2013
15	Railway project/Tripoli	Financial manager	24/08/2013
16	Social Security Fund/Zawarah	Financial manager	26/08/2013

Source: Researcher's Design

Findings and Discussion

Improving the Performance Auditing System in the Libyan Public Sector

Due to the various benefits that the PA system provides to the public sector, as discussed in the auditing literature, this system needs to be effective. Accordingly, participants of the two groups were asked to provide their opinion about improving the PA system in the Libyan public sector through the following question: "*In your opinion, what are the procedures to be followed to improve performance auditing?*" The participants raised ten proposals to improve this kind of auditing. Figure 1 shows the conceptual model of the improvement of the current state of PA in the Libyan public sector. Table 3 shows the proposals that interviewees suggest to improve the PA system in Libya. The following sub-sections discuss each proposal separately.

Table 3. *Number of Participants from Each Group Discussing how to Improve the PA System*

N	Statement	Group	
		Auditors	Managers
1	Auditors' skills	0	2
2	Legislative and administrative attention	1	1
3	PA frequency	0	1
4	Public companies attention	0	1
5	Recommendations generalization	0	1
6	Same audit team review	0	2
7	Setting performance measurements	5	5
8	IIPC attention	1	2
9	Timetable plan	1	0
10	Training courses	5	4

Source: Researcher's Design

Auditors' Skills

Two managers (one quarter) suggested that performance auditors' skills should be improved by providing the auditors with different courses relevant to PA. M-3, for example, "*Furthermore, performance indicators should be issued; skills of auditors should be improved by developing them in training courses*".

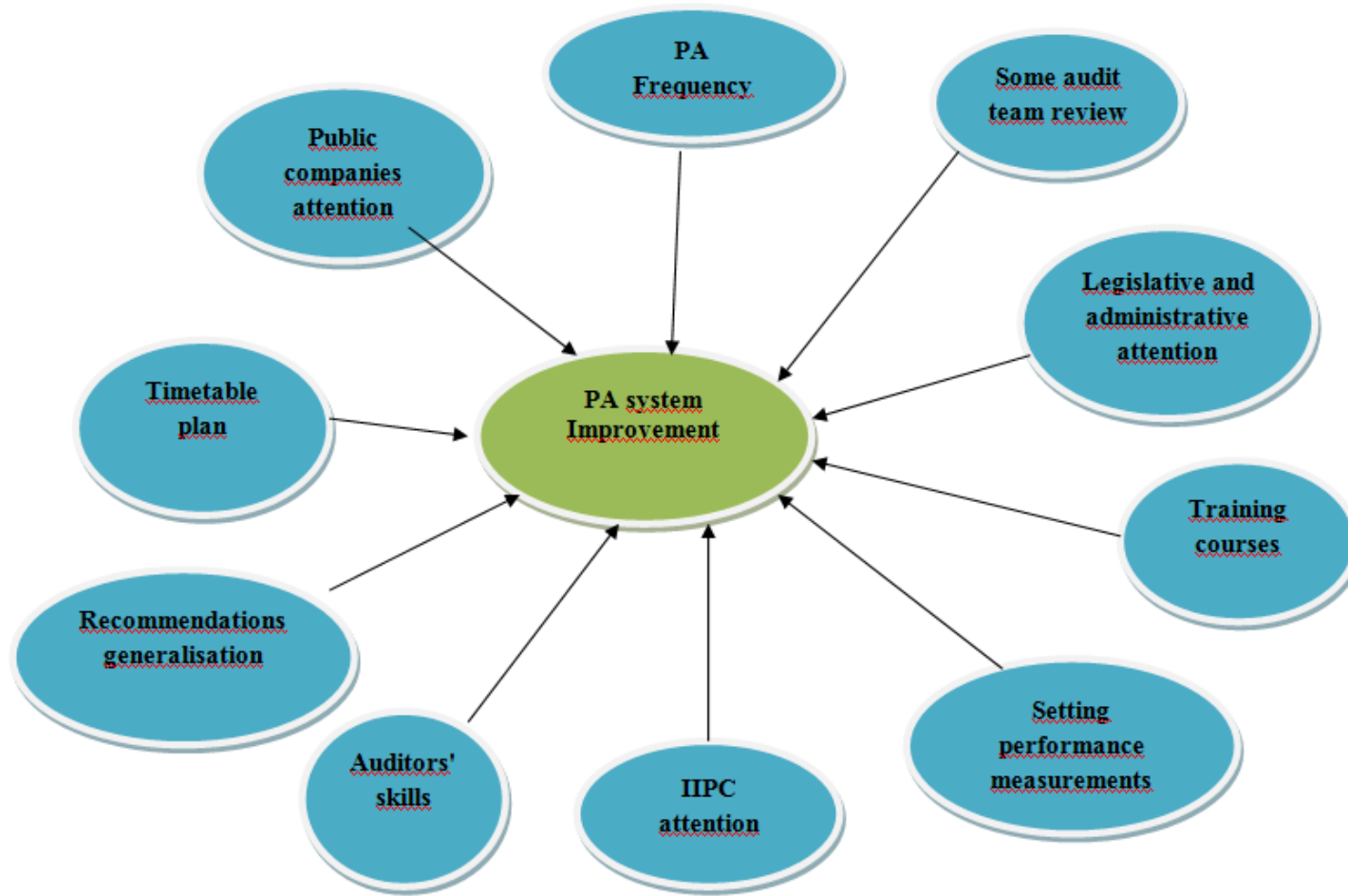
Legislative and Administrative Attention

One of the auditors group and one of the managers group suggested that the PA system can be improved by paying it attention from the legislative and administrative officials at higher levels. A-3 suggested that "*I think the important point is that the legislative and administrative officials at higher levels should pay more attention to the PA system*". M-8 said "*I think the important point is that the PA system should be given more attention by the legislative and administrative officials at higher levels*".

PA Frequency

The fourth manager who was interviewed suggested that to improve the PA system in Libya, it is necessary to conduct PA every year for public sector companies. M-4 mentioned "*performance auditing should be conducted every year for all public companies*".

Figure 1. *Conceptual Model of the Improvement of the Current State of PA in the Libyan Public Sector*



Public Companies Attention

The fourth manager also suggested that public companies should pay more attention to PA in order for it to be effective. M-4, *"I think the important points are that public sector companies should pay more attention to performance indicators"*.

Recommendations Generalization

The second manager who was interviewed believes that PA recommendations should be generalized for all company's departments in order to be effective. M-2 stated that *"PA recommendations should be distributed to all departments of a company in order for them to be aware of these recommendation"*.

Same Audit Team Review

Two managers (one quarter) believe that conducting PA by the same audit team for the same company for several consecutive years will improve auditors' skills. Hence, this method will lead to improving PA. M-7, *"I think the important point to improve PA is that the same audit team should review the performance of the same company for several consecutive years in order to make their audit effective"*.

Setting Performance Measurements

Five interviewees from each group (more than half) emphasize the need for issuing indicators or measures of performance for public companies. These measures will help the audit team to conduct PA in an easy and effective way. A-5, for instance, suggested that *"I think the important point is that the performance measurements should be set, the audit staff should engage in training courses..."*. M-1, *"I think the two important points are that performance indicators should be issued for all public sector companies..."*.

IIPC Attention

According to the view of one auditor and two managers who participated in this study, to obtain effective PA in the Libyan public sector, the PA system should receive more attention from the Institute of Inspection and Public Control (IIPC). A-7, *"I think the IIPC should pay more attention to the PA system to be effective"*. M-7, *"I would like to say that great attention should be paid to this type of auditing by the responsible authorities, such as the IIPC, due to the various benefits that can be provided"*.

Timetable Plan

The sixth auditor who was interviewed suggested setting a timetable plan for all public companies to be reviewed. The purpose of this timetable is to give an opportunity for all public companies to audit their performance. This method, as he suggests, will lead to improving the PA system in Libya. A-6, *"Furthermore, a timetable for public sector companies should be set in order*

to determine which one has been evaluated and when. I mean the IIPC should make plans for reviewing the performance of public sector companies".

Training Courses

Five auditors (more than half) and four managers (half) emphasized engaging auditors in practical training courses related to PA for them to be more qualified for carrying out effective PA. A-1, *"I think the important point to improve performance auditing is that the audit staff should engage in training courses, and they should be practical courses to be more useful"*. M-1, also, said *"I think the two important points are that performance indicators should be issued for all public sector companies and that audit staff should engage in training courses to be qualified to conduct PA"*.

According to the above suggestions, it can be concluded that the PA system in Libya can be improved by issuing indicators or measures of performance for public companies, improving auditors' skills through engaging them in practical training courses related to PA and conducting PA by the same audit team for the same company for several consecutive years. Furthermore, it can be improved by more attention from the legislative and administrative officials at higher levels in Libya, such as the Institute of Inspection and Public Control (IIPC), and also by public companies themselves. In addition, PA should be conducted every year for all public sector companies and a timetable plan should be set for all public companies to give them the same opportunity to be reviewed. Moreover, PA recommendations should be generalized for all company's departments in order to be effective. The above suggestions, in the researcher point of view, represent logical solutions for the obstacles that performance auditors face while conducting PA investigations. In this regard, some of these suggestions consistent with those efforts of improving PA discussed in the literature.

Interviewees' Suggestions

The interviewees in the last question were asked if they have any suggestion related to the PA system through the subsequent question: *"Do you have any suggestions with respect to the issues raised in this interview or any other issue related to the subject of performance auditing in the Libyan public sector?"*

The interviewees raised three suggestions related to PA in Libya. Table 4 shows the number of participants who talked about each of these suggestions. Figure 2 shows the conceptual model of the interviewees' suggestions about PA in the Libyan public sector, which was deduced from the interviews analysis.

Table 4. *Number of Participants from each Group Discussing Suggestions Related to PA*

N	Interviewees' Suggestions	Group	
		Auditors	Managers
1	Attention from the IFA	4	0
2	Attention from the IIPC	3	0
3	Setting clear objectives	1	0

Source: Researcher's Design

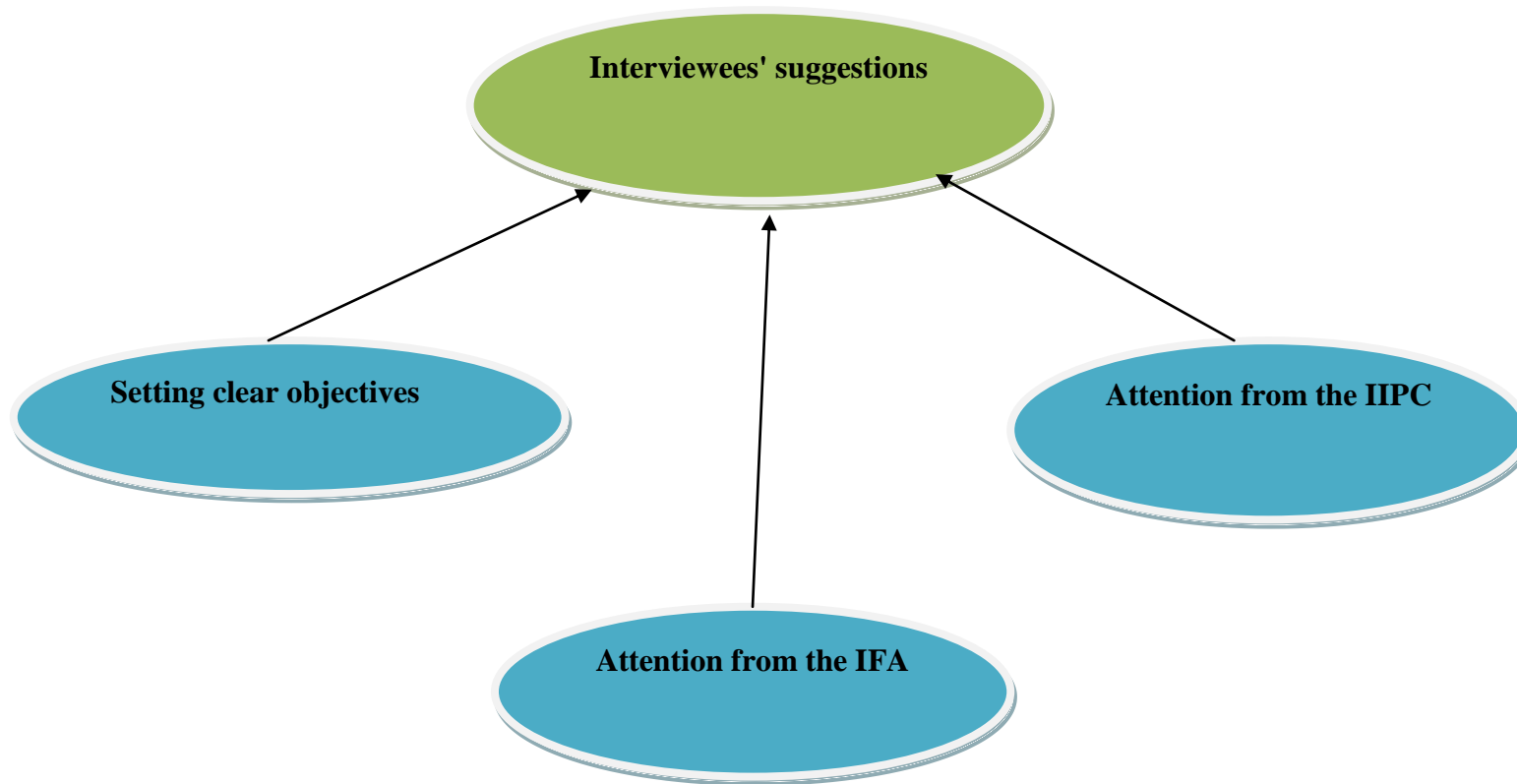
As can be seen from Table 4, four participants from the auditors' group (half) suggested that the IFA should pay more attention to performance auditors due to the importance of the PA system in servicing the public sector. A-1, for example, *"I would like to say the IFA (Institute of Financial Auditing) should pay more attention to the performance auditors by involving them in English language and computer training courses in order to improve their skills"*.

Furthermore, three auditors suggested that the PA system in Libya should be given more attention by the IIPC. A-6, *"I would like to say the IIPC should give more attention to the performance auditing system due to the various benefits that can this system provide"*. In addition, one auditor suggested that all public companies should set clear objectives for their activities. A-3, *"I would like to say that the absence of clear objectives of the public sector organizations is the main issue for conducting PA. Therefore, clear goals and objectives for public sector companies should be set"*. From the above suggestions about the interviewees' suggestions regarding PA in the Libyan public sector, it can be concluded that the interviewees suggested that the PA system in Libya should be given more attention by the IIPC, the IFA, and Libyan public companies due to the importance of the PA system in servicing the public sector.

Conclusions

PA in developed and developing countries, through reviewing the PA literature has stated that the emphasis has been shifted towards PA practice in developed countries in the second half of twentieth century. PA practice began in USA during the 1960s, and in the 1970s it emerged in European countries (Mulgan 2001). However, by the 1990s PA had been fully established in many developed countries. In developing countries, the demand for PA emerged during the 1980s when many countries were facing various problems, such as fiscal stress, inferior performance of public sector and lack of accountability (Al-Athmay 2008).

Figure 2. *Conceptual Model of the Interviewees' Suggestions about PA in the Libyan Public Sector*



Findings related to improving PA in the Libyan public sector indicate that the PA system in Libya can be improved through the adoption of some procedures asset of the most important among them: (1) improving performance auditors' skills by providing them with different courses relevant to PA, and (2) paying attention to PA by the legislative and administrative officials at higher levels in Libya. Finally, participants raised some suggestions which provide solutions to improve PA in Libya, and confirmed the consistency with the research findings. Most of these suggestions related to obstacles that face performance auditors while conducting PA investigations, and how these obstacles can be overcome.

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