Max Yribarren

LES SONDAGES AU SERVICE DE L'AUDIT

(Polls at the Service of Information Checking and Procedure Control)

Editions Hommes et Techniques, Paris 1975

The permanent growth and diversification of the complex socio-economic activity and of the organizational structures within which it is carried out, along with the widening of the informational and decision-making processes, result in an intensified concern for large-scale use of electronic computation equipment capable to work out, convey and store an information amount in continuous expansion. This trend, positive in its essence, is also reflected in the speciality literature in recent years, which comprises many works devoted to specific problems related to the analysis of the information systems designing and implementation.

A noticeably lesser attention was granted to the investigation methods meant to cut down the volume of collected information without thereby harming the possibilities of knowing, controlling and directing the conducted economic phenomena and processes. Max Yribarren's book dwells precisely on this aspect and makes use of polls as an information source and, consequently, as a means of knowledge in management and, especially, economic-financial administration of enterprises.

The author did not mean to write a treatise on this topic, but thought out a kind of handbook to be understood by users at large. It is on this very account that the theoretical aspects related to mathematical fundamentals of selective research are approached distinctly and within the limits of a minimal volume of notions necessary for the understanding of the problems dealt with. The main weight is held by the system of procedures for the use of polls in various compartments of economic-financial administration, which provides the user who lacks a special mathematical training with the apparatus required for implementing some efficient methods of investigation and knowledge of the conducted phenomena and processes.

This characteristic of the book is concretised in its final part which refers to an example of polls application to find out the real value of a stock of spare parts in an enterprise having a large amount of activities, subject to an efficient administration of such stocks.

Considering the problems approached in the book and their manner of treatment, the reader will be satisfied both with the easiness of understanding the author's options and the provided operational apparatus.

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