

CIÊNCIAS SOCIALMENTE APLICÁVEIS:

INTEGRANDO SABERES E
ABRINDO CAMINHOS

DAVID GARCÍA MARTUL
(Organizador)

VOL II



EDITORA
ARTEMIS

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PRÓLOGO – VOLUME II

La redacción de un prólogo nunca es una tarea fácil, más aún cuando se trata de la presentación de un libro de temática interdisciplinar y transdisciplinar en el campo de las ciencias sociales aplicadas. Es interdisciplinar porque los trabajos que aquí se presentan utilizan un amplio abanico de técnicas de investigación para investigar su objeto de estudio especializado. Así es común encontrar trabajos que por la técnica empleada podríamos pensar son propios de la Antropología y la Sociología. Sin embargo, por el objeto de estudio tratado nos ha parecido más pertinente situarlo en el campo de la Comunicación. Por tanto, hemos dado relevancia al objeto de estudio frente a la metodología investigadora para determinar el campo temático de cada trabajo.

También consideramos que **Ciências Socialmente Aplicáveis: Integrando Saberes e Abrindo Caminhos** es un libro transdisciplinar porque los resultados de las investigaciones son aplicables a muy distintos campos del conocimiento; es decir, una investigación sobre alfabetización mediática puede muy bien ser aplicada tanto al campo de la Educación como a los campos de la Comunicación y la Sociología.

Sin embargo, previa labor de preparación de este prólogo hemos llevado a cabo una labor de análisis de contenido temático de cada uno de los trabajos aquí presentados. Su resultado ha sido un índice desarrollado por un metódico trabajo de selección de los descriptores más acordes a la temática y objeto de estudio de cada capítulo. Para la selección de los descriptores hemos seguido una herramienta, consensuada por la comunidad internacional, como es el Tesouro de la UNESCO; pues en él, se presenta de forma homogénea y normalizada la manera de designar cada uno de los campos del conocimiento. Y si bien debemos considerar toda herramienta de descripción como condicionada por el contexto ideológico, plasmado por sus sesgos y matices socioculturales, de la institución que lo edita pero que aporta un instrumento de navegación por las distintas materias que conforman el mapa de conocimiento de nuestro libro.

Es pues con ello que hemos procurado, de forma estructurada y sistemática, facultar al lector para introducirse en los heterogéneos contenidos del libro de una manera progresiva, armónica y lógica.

En este **Volumen II** se incluyen trabajos en las áreas de Políticas Públicas-Gestión de Conflictos, Empresa-Marketing y Turismo. Se ha optado por el criterio de reunir materias relacionadas con el estudio del desarrollo de estrategias ligadas con actividades económicas.

En el campo de Políticas Públicas-Gestión de Conflictos incluimos ocho trabajos de investigación que tratan desde aspectos ligados con la aplicación de políticas de

gobernanza hasta aspectos más específicos acerca de la aplicación de la gestión política en situaciones de riesgo y conflictos.

El segundo bloque de materias en este volumen es el referido a trabajos relacionados más estrictamente con las iniciativas económicas y empresariales. En este bloque vemos cómo las políticas y estrategias empleadas en la gestión del ámbito de lo público pueden ser aplicadas en iniciativas empresariales y de marketing para la creación de una plusvalía en el sector privado. En este campo contamos con un primer grupo de trabajos ligados a la gestión corporativa. En un segundo grupo veremos herramientas empleadas en la aplicación de políticas corporativas y conductas del consumidor que pueden ser de interés para la más eficaz gestión de políticas corporativas, así como algunos casos prácticos de análisis en este sentido. Finalmente incluimos trabajos acerca del marketing como producto efectivo de las políticas de gestión corporativa.

Finalmente afrontamos un tercer y último bloque de seis trabajos en el campo del Turismo como actividad económica específica, con prácticas eminentemente empresariales sin menoscabo de las implicaciones que sobre la sociedad ejerce.

Esperamos que el presente volumen de **Ciências Socialmente Aplicáveis: Integrando Saberes e Abrindo Caminhos** les resulten de interés pues busca proporcionar una foto fija del estado de la investigación a través de un grupo heterogéneo de trabajos aplicados y previamente evaluados sobre distintos temas comprendidos en este campo. Con ello procuramos al mismo tiempo sugerir futuras líneas de investigación a desarrollar a partir de los textos aquí publicados para todas aquellas personas ligadas a la actividad académica.

David García Martul
Universidad Rey Juan Carlos

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A MORE EFFECTIVE AUDIT AFTER COSO ERM 2017 OR AFTER ISO 31000: 2009?¹

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ABSTRACT: This paper aims to consider the better effectiveness of an audit after the use of ERM 2017 or ISO 31000. To do this COSO existence and evolution will be considered and related to the biggest financial scandals and its output in terms of control schedules. Some criticisms to COSO Cube will be pointed out and the new ERM 2017 will be described. ISO 31000 will be considered as an alternative guideline to be used as to the Risk Management of any organization. A comparison between the two sets of Risk management will be achieved. The audit process after grasping that the company has risk management will be developed in a much assured way once for audit objectives these are different but

valid schemes of risk management control. This study contributes as a challenge for the researchers and practitioners in the organizations to take into account. This way as future research perspective one could suggest the identification of organizations using one scheme (ERM) or another (ISO) analyse and compare them to evaluate their particular effectiveness and accrued value.

KEYWORDS: Financial frauds. COSO. ISO 31000. ERM 2017. Audit.

1 INTRODUCTION

This paper intends to look at COSO principles as something crucial for the achievement of any audit, particularly as concerns Enterprise Risk Management (ERM). At the same time it aims to reflect about the use of ISO 31000 as an alternative guideline for risk management. For this in the item numbered as 1 the financial scandals will be named as a mobile for the development and implementation of control procedures and measures attributed to the internal control. Then in item number 2 COSO will be considered as committee that should rule the enterprise supervision as to internal control. Within this scope of analysis ERM – Enterprise Risk Management will be considered in its initial version and updated

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version of 2017. Item number 3 will deal with some criticisms to COSO. At last item number 4 will consider ISO 31000 and ERM 2017 as different alternatives to embrace risk management. By the end, as a conclusion a brief reflection about these different risk control issues ERM or ISO and their effect on audit will be considered.

2 FINANCIAL SCANDALS

Enron, Parmalat, Worldcom among many others were financial frauds that shocking the finance world deceived the stakeholders promising high dividends for something that was worth nothing at all (Merton, Peron, 1993; Anomaly *et al* 2014; Donaldson, Preston 1995). Companies using fraudulent devices tried to increase profits on behalf of the dissimulation of the debt, the false increase of the assets value, schemes that constructed accrued income thus facilitating good profits and high dividend distribution. High dividends make the shareholders happy and greedy for more and more. Companies do feel happy too because people want to get inside them and buy their capital. Thus, money comes in and shareholders are glad because they get more and more money. Yet they do not pay attention to the accuracy of the disclosure of the financial statements. They just believe in it and all the people involved in their process. Until someone shows some evidence about reality revealing that the financial statements disclosed by the company are not true at all. This way, stakeholders are defrauded (Donaldson, Preston 1995). Their expectation is one and the reality seems to be quite different. These events were violating the main ideas of the following theories:

Table 1 Financial scandals and the violation of the principles

Theories	Literature source
ACCOUNTING	<i>Ahmed, 2004; Wolk et al, 2008</i>
CORPORATE SOCIAL RESPONSIBILITY (CSR)	<i>Dion, 2001; Frynas, Stephan, 2015</i>
POLITICAL ECONOMY	<i>Anomaly et al, 2014</i>
LEGITIMACY	<i>Suchman, 1995</i>
STAKEHOLDER	<i>Donaldson, Preston, 1995</i>
INSTITUTIONAL	<i>Bruton et al, 2010</i>
ETHICS	<i>Dion, 2001; Frynas, Stephan, 2015</i>
BUSINESS	<i>Merton, Peron 1993</i>

As to the Accounting theory all the principles associated to the preparation and elaboration of the financial statements were broken and overpassed (Ahmed, 2004; Wolk *et al*, 2008). This way if the disclosure of the financial statements is not trustful the CSR theory (Dion, 2001; Frynas, Stephan, 2015) is also being outraged. The stakeholders (Donaldson, Preston, 1995) have been deceived and this has in impact on companies that crosses all directions - the society, the shareholders, the employees, the government and

other. As companies fail and go to bankruptcy all the principles and ideas that literature refers about economic and political principles (Anomaly *et al*, 2014) are put aside. All the concepts and ideas to be considered in order to rule effectively an organization are violated and this has hard consequences on the business (Merton, Peron, 1993) as a whole. By the end one could question as well the principles of legitimacy (Suchman, 1995) when considering that the right things on the right place were not working at all. This means that the values, tradition and culture of the organization were put aside and the inherent hierarchy was violated. So this leads us to the institutional perspective (Bruton *et al*, 2010) and the ethical issues (Dion, 2001) remain the most relevant effects.

These events contributed to a shake on the financial American market. And this can be considered under a *PESTES* analysis perspective that includes the political, economic, social, technological, environmental and sustainable perspective. Under these circumstances and scope of analysis, SEC - Securities Exchange Commission of USA and all the representative associations of accounting, auditing and management among others felt the emergency of organizing a committee that should supervise the enterprise financial and accounting management. COSO was created.

3 COSO - COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION

The financial scandals, essentially those occurring from 2001 in the USA, made some hard reaction on the supervising financial entities. COSO – Committee of Sponsoring Organizations of the Treadway Commission, impelled by SEC - Securities Exchange Commission, issued procedures and guidelines for the reinforcement of the organization’s internal control and risk management. Let us look at COSO evolution from its creation (table 2).

Table 2. COSO evolution from 1985 to 2006

	1934	1985	1992	2001/02	SOx 02	2003	2006
USA	SEC	COSO (start)	COSO Control Framework	Biggest financial scandals	Sarbanes Paul, Oxley Michael (USA Senators) = SOX ACT IFRS and ISA's	I F A C Credibility Report IFRS and ISA's	C O S O Financial Reporting IFRS and ISA's
EU and World		↓		Biggest financial scandals	Canadian Bill 198, Loi sur la Sécurité Française, Turnbull Guidance UK, J-SOX (2007) Japan IFRS and ISA's	European Directives about Internal control IFRS and ISA's	European Directives IFRS and ISA's

First it is important to clarify the name of this Committee, devoted to make companies responsible for the preparation, elaboration, reporting and disclosure of their financial statements. COSO was formed in 1985 to sponsor the National Commission on Fraudulent Financial Reporting (the Treadway Commission). The first chairman of the National Commission was *James C. Treadway, Jr.*, Executive Vice President and General Counsel. Paine Webber Incorporated and was a *former Commissioner* of the U.S. Securities and Exchange Commission. Treadway Commission was originally jointly sponsored and founded by five main professional accounting associations and institutes headquartered in the United States:

American Institute of Certified Public Accountants	AICPA
American Accounting Association	AAA
Financial Executives International	FEI
Institute of Internal Auditors	IIA
Institute of Management Accountants	IMA

The Treadway Commission recommended that the organizations sponsoring the Commission work together to develop integrated guidance on internal control. These five organizations formed what is now called the Committee of Sponsoring Organizations of the Treadway Commission. COSO developed recommendations for public companies and their independent auditors, for the SEC and other regulators, and for educational institutions. It included representatives from industry, public accounting, investment firms, and the New York Stock Exchange. In 2002 the *control framework* was issued by COSO at the same time that Sox act was in force. Again by COSO in 2006 the *Financial Reporting* was considered. In parallel to all these measures of reinforcement of the internal control the worldwide dissemination and implementation of IFRS (International Financial Reporting Standards) and ISA (International Standards on Audit) became something crucial for the global harmonization of accounting and reporting.

In 2016 COSO reviewed the final paper about ERM entitled *Aligning Risk with Strategy and Performance*. The output came out in 2017. The following objectives as to strategy and the role of ERM were redefined:

Table 3. New objectives of COSO ERM 2017

Objectives
Enhance alignment between performance and ERM
Accommodate expectation for governance and oversight
Recognize globalization and need to apply a common albeit tailored approach
Present new ways to view risk in setting and achieving objectives in the context of greater complexity
Expand reporting to address greater transparency
Accommodate evolving technology

In brief one can say that this update retitles the framework as Enterprise Risk Management – Aligning Risk with Strategy and Performance, it recognizes the importance of strategy and entity performance and delineates between internal control and enterprise risk management integrating enterprise risk management with decision making. One may think that now COSO ERM may be answering to some questions, suggestions and criticisms from literature. The new figure for COSO will not be anymore the famous Cube but this new one (Figure 1):

Figure 1. ERM 2017.



Source: <https://commsrisk.com/new-coso-erm-framework-out-for-comment>

The transformation of the COSO ERM cube in a COSO ERM process makes a new approach of risk management: a process that is a way of transforming the inputs into outputs. It means that the perspective of ERM for any kind of organization has an input of deep knowledge of the mission, vision and core values of the organization what becomes crucial for grasping the risks associated at the tone of the top. This belief usually got from the top management combined with the good management of resources of the organization – human and material - will enhance a good performance. To reach this increased performance we must take care and look at the organization under a risk framework perspective: risk governance and culture associated to the top of the hierarchy; risk strategy linked to objective setting connected to the strategic business units; risk in execution meaning that risk found in the areas or sectors is being treated; risk information communication and reporting should inform all the parties involved in the organization about the state of art of

the specific and related risk environment; at last this process of risk analysis makes a final evaluation of its existence – it shall monitor the enterprise risk management performance. Perhaps this will be a hard part to be reached. To perform effectively ERM a large and deep risk analysis must be done because the points and reasons for events presenting a risk are so many and so different that when an evaluation of a risk is done another may emerge that was not previously estimated. Yet this new COSO ERM seems to be quite different from the previous one. One may say that this COSO update is eventually a reaction to all the criticisms and suggestions that have been done about it along the years. Literature, as it can be seen next, revealed some opinions that were quite far away from the traditional inspiration of COSO described in a closed risk management cube.

4 SOME CRITICISM ABOUT COSO

Demidenko and MacNutt (2010) referred that besides accruing some theoretical text to the debate on good governance and ethics of enterprise risk management (ERM) an ethical maturity scale based on duty and responsibility for practical implementation to ensure better governance should be considered.

Williamson (2007) says that COSO's (2004) framework on Enterprise Risk Management (ERM) makes a valuable contribution to the emerging practice of ERM, but suffers serious limitations. It fails to provide a workable standard for identifying ERM effectiveness. Its definition of 'risk' diverts attention from opportunities and from uncertainties that fall outside its closed rational systems perspective. By taking a command and control approach, it ignores shared management of uncertainties with external parties and social implications of ERM. As a result, threats will be created if this framework is widely followed, which seems likely as ERM is institutionalised within regulations, professional practice and expected norms of good management. Besides, a Canadian survey from 2007 considering the COSO approach revealed that the major technical weaknesses of COSO ERM were the following:

Table 4 Some weaknesses of COSO

Technical weaknesses of COSO ERM	
It is internally focused and the context is not established in terms of both external and internal factors and influences	"Risk responses", "control activities" and "monitoring" are confused. Control is used as both a verb and a noun
Stakeholders and their objective are ignored in terms of setting risk criteria	Risks are said to "occur" and likelihood is when risks occur
Risks are seen as events, not associated with the effect of uncertainty on objectives	Inherent risk is used: this is seen as a highly confusing and flawed concept that is unnecessary.

Technical weaknesses of COSO ERM	
Risk is incorrectly estimated in terms of the likelihood of an event and its consequences. This produces 'phantom risks' and does not lead to effective and appropriate risk treatment	"Risk appetite" and "risk tolerance" are mixed up and confused. They are dealt with in a naive and simplistic way
Risks are only seen in a negative light and risk treatment (response) is only about mitigation	The description of the risk management process is mixed up with the framework required for the effective implementation of risk management through integration

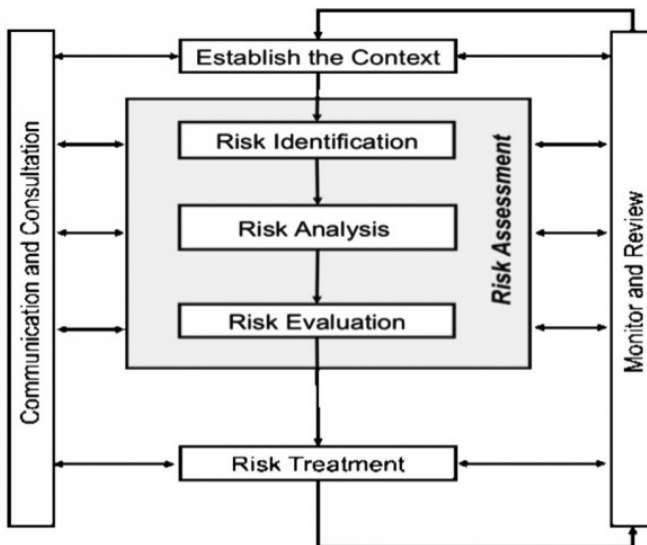
Source: Canadian Survey 2007.

These criticisms seem to have been considered in this new COSO ERM 2017. Instead of a cube we get a process with a *way in* and a *way out* considering the culture event - a most important issue that was not mentioned in the previous scheme. Besides this new approach of COSO we should mention that many companies have used an alternative solution – ISO 31000.

5 ISO 31000 VERSUS ERM 2017

Many companies prefer to use this standard on Risk Management (ISO 31000) because it is easier to work with. This standard content is in brief summarized below in Figure 2 and detailed information is described in annex 1:

Figure 2 - ISO 31000:2009



Source: figure 4 from <https://www.iso.org/obp/ui/#iso:std:iso:31000:ed-2:v1:en>

Establish the context: first the company has to define the context for the risk analysis and it means the limits of the organization activity development that can be affected by risk. This way we are defining the scope of application of the risk analysis. For this, some features of the company will be considered: the environment, the values, the hierarchy, the leadership and the aim of the organization. This almost fits in the input of New COSO ERM.

Risk assessment: risk must be evaluated according to the above mentioned context - it must be identified, analysed and evaluated. Across the organization following the structure the context risk is being identified. Next its origin will be analysed and the occurring effects will be evaluated. Only when these phases are surpassed can one have an idea of how much that risk matters –its importance or relevance.

Risk treatment: this is the last phase of the process. It means all the needed procedures to be undertaken in order to prevent risk from happening.

After ISO 31000 implementation in an organization, all these steps – context, risk assessment and risk treatment – must be continuously monitored and reviewed through the achievement of audit. The final conclusions are addressed and communicated to all the people involved in the organization process hierarchy. It seems to be a simple and easy way to face and position the organization’s risks. A comparison between the New Process of COSO - ERM and ISO 31000 can be done:

Table 5. ISO 31000 brief summary

ISO 31000:2009		
4. Consultation and communication	1. Establish the context	5. Monitor and review
	2. Risk assessment	
	2.1. identification	
	2.2. analysis	
	2.3. evaluation	
	3. Risk treatment	

The numbers used in the above mentioned table as to ISO 31000 will be used to identify the equivalent subjects about ERM 2017 in table 6:

Table 6. COSO - ERM 2017

ERM 2017 – new process	Connection to the organization structure
Risk governance/culture (1)	Top management
Risk strategy /objective setting (1) and (2.1)	SBU- Strategic Business Units
Risk in execution (2.2) and (2.3)	Functional level
Risk information, communication, reporting (4)	MIS – Management Information Systems and risk analysis
Monitoring ERM performance (5)	All the processes <i>in and</i> across the organization

From table 5 taking the numbers referred as to ISO 31000 we follow from nr. 1 to nr. 5.

1. Establish the context Risk and governance/culture: the context risk means the scope of application of the risk analysis. To do this, some features of the company will be considered: the environment, the values, the hierarchy, the leadership and the aim of the organization will be considered. For ISO risk strategy and the objectives are included in this context while for ERM 2017 they are autonomous. This almost fits in the input of New COSO when it considers the risk governance and culture. Risk governance is a kind of umbrella over the risk of the company and culture means the perception of the values which are important for the company's development activity. Usually this is obtained from the contact with the top management of the company.

2. Risk assessment is an item that belongs just to ISO and means risk evaluation as a result of:

- Risk identification which for ERM 2017 is associated to the objective setting;
- Analysis of the risk dealing with the causes of the risk what for ERM 2017 is referred as risk in execution;
- Risk evaluation something that is only considered, at this stage of analysis, by ISO 31000 meaning that after identifying and analysing the risk we are able to evaluate it.

For ERM 2017 this is done at the end measuring the performance of the company after implementing the risk management (5).

3. Risk treatment for ISO means that something was really done. All the needed procedures were undertaken in order to prevent risk happening. For COSO this may stand in the last phase - monitor ERM performance (5).

4. While for ISO "Consultation and communication" this is something present in each part of the process, for ERM 2017 it appears quite at the end of the process (4)

5. Monitor and review belongs either as to ISO or as to ERM 2017. While for ISO it is an interactive process applicable in each moment of each stage of the process for ERM it lays after risk management and intends to evaluate its performance in the company.

6 CONCLUSION

It is well known that a good control of the internal procedures of any kind of organization will help the audit process, enabling some assurance about the opinion concerning the respective financial statements.

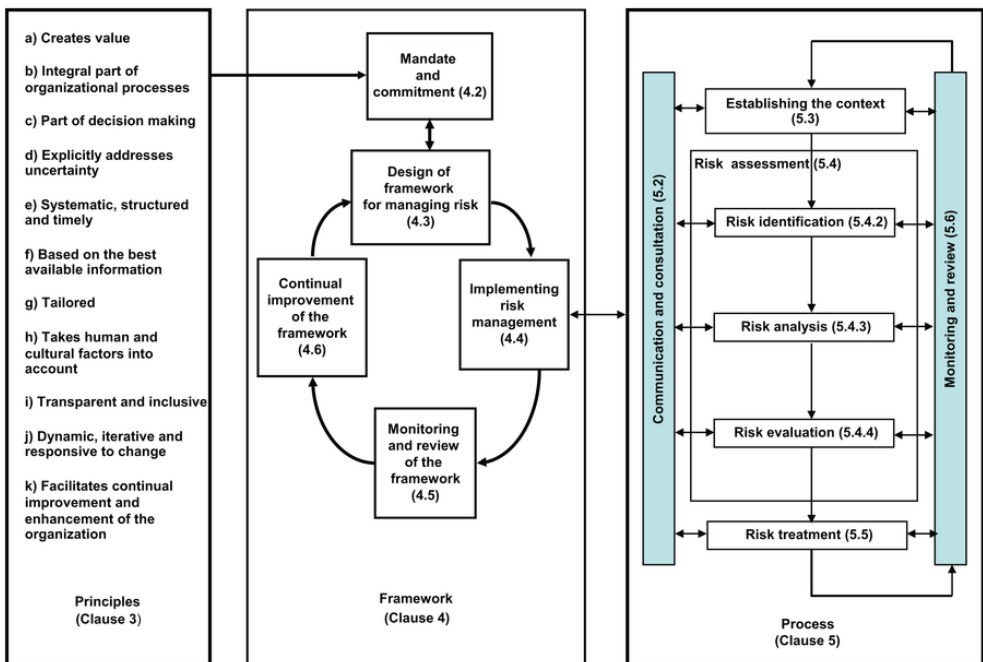
Following literature (Williamson, 2007; Demidenko and MacNutt, 2010) COSO was considered on a challenging perspective. ERM 2017 was described and ISO 31000 (on Risk Management) was considered as an alternative to it. The two set of guidelines were considered and compared on a risk management basis. The contents of both (ISO versus ERM) were analysed and it must said that they are quite focused on the same issues having small variances of application. Yet it seems that ISO was quite innovative a long time before ERM update achieved in 2017.

Their application will depend on the organization profile and likeliness for a different use of risk guidelines. Companies used to work with ISO – mainly the ones that have the ISO 9001 quality certification, probably will deal better with ISO 31000. Yet one must say that this new version of ERM seems to be a version quite adapted to the global market and to the organizations therein standing.

Future research developments

As future research perspective one could suggest the identification of organizations using one scheme (ERM) or another (ISO) analyse and compare them and try to evaluate their particular effectiveness and accrued value.

ANNEX 1. RELATIONSHIPS BETWEEN THE RISK MANAGEMENT PRINCIPLES, FRAMEWORK AND PROCESS



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