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Big Four HR Partner: Corporate Governance in Practices

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Abstract

This paper analyzes the factors that explain the increased use of special reports in Big Four, such as the survey of HR Partner, wondering if they look like evaluation studies. It examines their training as well as their impact as well as the institutional use implicit in the performance audit. From an anthropological perspective, the audit could traditionally be considered as "Rituals of Verification", recognizing the procedure and the evaluation have social effects, in public management. However, the performance established a regulatory dimension compared to the concept of verification.

Keywords: Audit Society, Internal Control Systems, Rituals of Verification, Textual Analysis and Theory of Legitimation of Controls.

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