















































Neely, A., Sutcliff, M. & Heyns, H. (2001). *Driving Value through Strategic Planning and Budgeting*. New York: Accenture

Rumelt, R. P. (1974) *Strategy, Structure and Economic Performance*. Boston: Harvard Business School.

Umaphy, S. (1987). *Current Budgeting Practices in US Industry: the State of the Art*. New York: Praeger Pub Text.