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ABSTRACT

Company analysis is a type of Case Study method among many types of Case study based Research Methods. While developing a Company Case study based on various issues in Management, the researcher can choose any company of any industry to study an issue or to solve a problem. Usually, a case analysis ends up with the observation of new performance pattern, interpretation of issues in the form of new information, or development of new suggestions to improve the system or to solve the problems optimally. Company analysis is considered to be a most powerful method to study new lessons required to identify, understand, and solve the problems in the process of managing and leading the organizations. Analysing business issues related to a company provides an opportunity to researchers to identify the kinds of situations, decisions, and dilemmas managers facing every day. Company analysis is a powerful tool in developing both research case study and teaching case study in business management subject. In this paper, we have discussed how ABCD Analysis as Research Methodology in company case analysis procedures in order to help the budding researchers while developing and analysing Company analysis as a Case study. In this paper, we have checked whether ABCD (Advantages, Benefits, Constraints, and Disadvantages) analysis framework can be used while analysing a company, how to consider various determinant issues of a company, selecting various *affecting factors* under these issues and identifying *constituent critical elements* for each construct using its elemental analysis technique, and the reasons to recommend the ABCD analysis framework in any kind of company analysis.

Keywords: Company analysis frameworks, ABCD analysis framework, Company issue analysis, Factor analysis, Elementary analysis, ABCD constructs.

1. INTRODUCTION:

Industry analysis and company analysis are considered as first steps in scholarly research [1-3]. Case studies on various issues identified in industries, industry sectors, public and private sector organizations, and companies are accepted as a method of explorative and empirical research methodology. Data collected from companies and industries using primary and secondary sources have to be analysed in systematic format to identify the issues or problems or to analyse the past, present, and future performance of the system. Out of many frameworks used for a company analysis, some

popular frameworks are SWOT (strengths, weaknesses, opportunities, and threats), balanced scorecard and quality function deployment. Other frameworks such as Porter's Value Chain Analysis (VCA), facilitate the analysis of processes within a company but do not provide an easy mechanism to link these to high-level business objectives, relationships, and the underlying economic logic of an enterprise. A consistent method to analyze the structure, behaviour and the dynamics of a company business should allow identifying possible optimizations governing the business models, to assess the impact of innovative changes and to identify critical success factors before the

changes are implemented within a particular environment. Various frameworks are used to analyze individual characteristics or organizational effectiveness & strategies in a given environment which include SWOC analysis, PESTLE analysis, McKinsey 7S framework, ICDT model, Portor's five force model etc. Recently Aithal P. S. et al. [4] have

proposed a simple but systematic analyzing technique for analysing operational, business, corporate, and international business issues in a company and hence it can be best suitable for Company analysis. The following table 1 lists various frameworks used in company analysis along with their inventors and the focuses on such analysis process.

Table 1 : Various frameworks used in company analysis along with their inventors and focuses on analysis.

S. No.	Analysis Framework	Inventor	Focus
1	SWOT/SWOC analysis [5]	Albert Humphrey at the Stanford Research Institute during 1960.	Strength, Weakness, Opportunities, and Threats/Challenges.
2	PEST/PESTEL analysis [6]	Francis Aguilar at Harvard Business School during 1967.	Political, Economic, Sociological, Technological, Legal, & Environmental analysis.
3	Six thinking hat analysis [7]	Edward de Bono during 1985.	Managing Blue, Information White, Emotions Red, Discernment Black, Optimistic response Yellow, Creativity Green.
4	McKinsey 7-S framework [8]	Robert H. Waterman, Jr. and Tom Peters of McKinsey & Company consulting firm in the 1980s.	Strategy, Structure, system, Shared values, Skills, Style, and Staff.
5	Balanced scorecard [9]	A.M. Schneiderman, at Analog Devices in 1987. The framework is popularized by Dr.Robert Kaplan and David Norton in the early 1990s.	A management technique designed to provide a view of an organization from both internal and external perspective.
6	Porter's Five Forces analysis [10]	Michael E. Porter of Harvard Business School during 1979.	Five competitive forces on business performance including threat of new entrants, threat of substitutes, bargaining power of customers, bargaining power of suppliers, and industry rivalry.
7	BCG's Growth share matrix [11]	Portfolio planning model developed by Bruce D. Henderson for the Boston Consulting Group in 1970.	To rank the business units (or products) on the basis of their relative market shares and growth rates into four categories as Cash cows, Dogs, Question marks, and Stars.
8	Value Chain analysis [12]	Michael E Porter of Harvard Business School during 1985.	Primary and Support activities

9	Delta Model [13]	Dean Wilde and Arnolando C. Hax at MIT during 2003	Total customer solution, System lock-in, Best product.
10	Resource Based View Analysis [14]	Barney, Jay B. Texas A&M University, during 1991.	Tangible resources, Intangible resources, and organizational capabilities.
11	Core competency analysis [15]	C. K. Prahalad and Gary Hamel of University of Michigan during 1990.	Organization's collective learning, particularly of how to coordinate diverse production skills and integrate multiple technologies.
12	Heptalysis Analysis [16]	Pejman Makhfi during 2005.	Market opportunity, Product/solution, Execution plan, Financial engine, Human capital, Potential return, and Margin of safety.
13	MOST /VMOST analysis [17]	Rakesh K. Sondhi, BMC Global Services Ltd. U.K., in 1999.	Vision/Mission, Objectives, Strategies, and Tactical.
14	CATWOE analysis [18]	David Smyth, and Peter Checkland of University of Lancaster, England in 1975.	Customers, Actors, Transformation process, World view, Owner, Environmental constraints.
15	VPEC-T analysis [19]	David Hunt, & Liz Bacon, Computing and Mathematical Sciences department, University of Greenwich, during 2009.	Values, Policies, Events, Content, and Trust.
16	ICDT Model for E-business [20]	Developed by Albert Angehrn at INSEAD, France during 1997.	Segmentation of the virtual 'marketspace' into four distinct areas: Information Space, Communication Space, Distribution Space, & Transaction Space.
17	ABCD Analysis [4]	Aithal P. S. et al. of SIMS, India in 2015.	Affecting Factors and Constituent critical elements based on Key attributes of various Determinant issues of a concept, business model, strategy, or a system, under four constructs named as Advantages, Benefits, Constraints, and Disadvantages.

2. ABOUT ABCD ANALYSIS:

ABCD framework can be used to analyze the individual characteristics, system characteristics, effectiveness of a concept or idea, effectiveness of a strategy while studying the business value in the society [4]. The individual characteristics

or organizational effectiveness & strategies in a given environment can be also studied using either SWOT analysis, SWOC analysis, PEST analysis, McKinsey 7S framework, ICDT model, Portor's five force model etc. ABCD analysis framework is recently introduced business analysis framework during the year

2015 and is suitable for analysing business concepts, business systems, technology, business models or business idea in terms of determining various factors for chosen determinant issues under four constructs called advantages, benefits, constraints, and disadvantages. ABCD analysis framework can be also used to analyse a given resource (material, machine, information, or human resource) based on its usage for a purpose in the society. In the qualitative analysis using ABCD framework, the concept/system/ strategy/ technology/model/idea/ resource is further analysed by identifying constitutional critical elements. In the quantitative analysis using ABCD framework [4], the appropriate score/weightage can be given to each constituent critical elements under each construct, through empirical research, the total score is calculated for each construct and by evaluating the scores, the concept/idea/system/technology/strategy can be accepted or rejected. Thus ABCD analysis framework can be used as a research tool in these areas and is a simple but systematic analyzing technique for company analysis by considering its business models/ systems/ concepts/ ideas/technology/strategy/material analysis. ABCD analysis framework is used to analyse various systems/concepts/processes like Working from Home - an e-business model [21], Black ocean strategy [22], Higher Education Stage Model [23], National Assessment and Accreditation Council (NAAC) accreditation process [24], Private University System in India [25], Study of New National Institutional Ranking Framework (NIRF) System [26], ABC organizational research performance model [27], Elemental and factor analysis of the usage of dye-doped polymer films for photonic applications [28], Online Industry Oriented Campus (OIOC) Placement Model [29], Six thinking hats model for lateral thinking [30], Analysis of 'Theory A' on Organizational Performance [31], analysis of new Research Indices [32-33], etc.

While applying ABCD framework [34] for company analysis, one has to be careful in identifying major issues governing/ related to that company. The issues related to the company

such as organization, operation, administration, actors within the organization and dependents on the organization, the technology, and the business environment. Once the determinant issues of the company are identified, the various factors affecting these issues have to be discovered through focus group discussion under four identified constructs advantages, benefits, constraints and disadvantages of ABCD framework. Finally, the constituent critical elements for each affecting factors should be identified and listed under ABCD constructs. The importance of the company analysis can be discussed based on comparing constructs which are based on analyzing the factors affecting in each construct. In quantitative analysis scheme, the weightage to each factor affecting various constructs can be given based on the importance of identified constituent critical elements. By comparing the weightage, one can decide the usefulness of the issue discussed.

3. OBJECTIVES OF THE STUDY :

- (1) To study whether ABCD analysis framework can be used while analysing a company belonging to any type of industry/industry sector.
- (2) To discuss how ABCD analysis framework can be used to do company analysis in case study based research.
- (3) To find various possible issues in a company to consider as determinant issues in ABCD analysis framework.
- (4) To determine various *affecting factors* under these issues based on ABCD constructs using its factor analysis methodology.
- (5) To identify *constituent critical elements* for each construct using its elemental analysis technique.
- (6) Reasons to recommend the ABCD analysis framework in any kind of company analysis.

4. ABCD ANALYSIS FRAMEWORK AS RESEARCH METHODOLOGY FOR COMPANY ANALYSIS :

As per table 1, various analysis methods and frameworks can be used in company analysis while studying company's internal abilities of doing business to fulfil its objectives, company's external environmental effects while doing its

business, to study company's business model, company's operations and business strategy, company's new product/services, company's ability to expand its business, company's

concept of managing its human resource, etc. Some of the issues related to the company analysis which can be discussed using suitable analysis frameworks are listed in table 2.

Table 2 : Various Company issues and the type of analysis frameworks to be used.

S. No.	Issues in company analysis	Type of Analysis
1	Internal abilities to do business to fulfill its objectives	SWOC analysis, Balanced scorecard, McKinsey 7-S framework, ABCD analysis.
2	External environmental effect while doing its business	PESTLE analysis, Balanced scorecard, ABCD analysis, Porter's Five Forces analysis.
3	To study business model	CATWOE analysis, Porter's Five Forces analysis, ABCD analysis.
4	To study operations and business strategy	MOST /VMOST analysis, Porter's Five Forces analysis, ABCD analysis.
5	To study new product/services	Heptalysis Analysis, ABCD analysis, Porter's Five Forces analysis.
6	Company's ability to expand its business	ABCD analysis, PESTLE analysis, ICDT Model for E-business, CATWOE analysis, Core competency analysis, BCG's Growth share matrix, SWOC analysis.
7	Managing its human resource	ABCD analysis, Six thinking hats analysis,
8	Organizational Decisions	ABCD analysis, Six thinking hats analysis, VPEC-T analysis, SWOT/SWOC analysis.
9	Organizational improvement and change	Balanced scorecard, SWOT/SWOC analysis.
10	Competitive forces that influence profitability	Porter's Five Forces analysis, Heptalysis Analysis.
11	Investments in numerous business units/subsidiaries	GE-McKinsey nine-box matrix.
12	Product portfolio	BCG's Growth share matrix, ABCD analysis.
13	Improvements in the ability of innovations & uniqueness	Core competency analysis, ABCD analysis, SWOT/SWOC analysis.
14	Organizational values	Value Chain analysis, VPEC-T analysis, VPEC-T analysis, Resource Based View Analysis.
15	Company Strategy	Delta Model, Porter's Five Forces analysis, MOST/VMOST analysis, Core competency analysis, BCG's Growth share matrix, McKinsey 7-S framework, ABCD analysis.
16	Company Asset	Resource Based View Analysis, Core competency analysis.
17	In-depth analysis of early stage businesses/ventures	Heptalysis analysis, Value Chain analysis, Core competency analysis, Porter's Five Forces analysis.
18	Internal environmental analysis	MOST analysis, SWOT/SWOC analysis.
19	Business perspectives based on people involvement	CATWOE analysis, Core competency analysis, VPEC-T analysis, Heptalysis Analysis.

20	Expectations of multiple parties having different views of a system	VPEC-T analysis, Heptalysis Analysis.
21	Business related to online business strategies using the Internet (E-business)	ICDT Model for E-business, ABCD analysis.
22	Financial performance & Financial health	Balance Sheet Analysis, Heptalysis Analysis, BCG's Growth share matrix.

4.1 Determinant Issues:

Based on the topic of company case analysis which may be the business model of the company, the products/services of the company, the company strategy in doing business, the resources used and manipulated in a company, the new concepts/ideas used in the company to support its business, the decisions are taken by managers/leaders to solve problems in a company, the determinant issues can be

identified and listed. Identifying various determinant issues in a company analysis is a challenging and interesting job. The researchers can identify major determinant issues through their intuition using their knowledge, skills, and experience in a team, or using focused group discussions [35-40]. Some of the possible determinant issues in a company analysis using ABCD framework are listed in table 3.

Table 3 : Various determinant issues in Company analysis.

S. No.	Type of Company based on function	Determinant Issues
1	Production	Organizational issues, Industry Issues, Operational Issues, Employees Issues, Administrative issues, Quality Issues. Technological issues, Strategic Issues, Environmental & Social issues etc.
2	Marketing	Organizational issues, Industry Issues, Quality Issues, Employees Issues, Administrative issues, Technological issues, Strategic Issues, Sales service Issues, Environmental & Social issues etc.
3	Service	Operational Issues, Input Issues, Output Issues, Performance Issues, Quality Issues, Users Issues, Technological Issues, Environmental & Social Issues, Issues on Innovative Processes etc.
4	Financial	Organizational issues, Industry Issues, Investors Issues, Security Issues, Performance Issues, Customers Issues, CSR issues, Profitability Issues etc.
5	Consultancy	Professional Issues, Business Issues, Idea Implementation Issues, Service Issues, Stakeholders Issues, Administrative issues, Environmental & Social issues etc.
6	Virtual online	Organizational issues, Investors Issues, Security Issues, Business Model Issues, Sales & service Issues, Stakeholders Issues, Technological Issues,
7	Education	Organizational issues, Student Progression Issues, Faculty development Issues, Societal & Other stakeholders Issues, Governance and Leadership Issues, Innovations and Best Practices.
8	IT & ITES company	Organizational Issues, Business Issues, Idea Implementation Issues, Operational Issues, Stakeholders Issues, Administrative issues, Users Issues, Technological issues, Environmental & Social issues etc.
9	Idea and Concept	Organizational Issues, Business Issues, Idea Implementation Issues, Operational Issues, Stakeholders Issues, Administrative issues, Users

	Issues, Technological issues, Environmental & Social issues etc.
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4.2 Key Attributes :

The company issues are discussed and analysed based on identifying some key attributes to each and every determinant issues. Key attributes are prominent attributes or characteristics of the determinant issues for deciding the affecting

factors under each of the four constructs advantages, benefits, constraints and disadvantages. Some of the key attributes for identified company issues are listed in table 4. Only prominent attributes of the company determinant issues should be considered to restrict the length of the analysis.

Table 4 : Various Key Attributes in Company analysis [4].

S. No.	Company Issues	Key Attributes
1	Organization	Growth saga, leadership, industry type, culture, vision, mission, objectives, ideology etc.
2	Business	Survival strategy with limited resources, business model, nature of products and services, stakeholders, turnaround strategy in business etc.
3	Industry	Nature of industry, challenges, business expansion, changes in future demand, competitors & collaborators etc.
4	Geographical Location	Innovation in technology, connectivity, business model, raw material and skilled labour availability, access to the customers, etc.
5	Competitors	Product, quality, strategy, competitiveness, technology, business channel, after sales service etc.
6	Product/Service	Demand, new product, product features, differentiation, value addition etc.
7	Stakeholders	Feedback, Improving business process
8	Suppliers	Switching cost based information system, Supplier retention strategy, philanthropy based expansion etc.
9	Business Strategy	Identification of present strategy, type of turnaround strategy used if any, Decision with Risk, position of the company in strategic grid, etc.
10	Corporate Strategy	Investment decisions, new products/services, business expansion & collaborative strategies, growth strategies, etc.
11	Operational Strategy	Best practices, quality & time management, Innovation in production & operations, automation, wastage policy, resource utilization etc.
12	Technology	Growth strategy, product/service innovations, technology management, etc.
13	Finance	Transformation strategy, Investment decisions, fundraising, cash flow, financial controls, liquidity etc.
14	Market	Marketing strategy, advertisement skills, market expansion, focus on niche segment etc.
15	Human Resource Management	Team work, retaining talents, Employee

		satisfaction, employee involvement, remuneration strategy, employee accountability etc.
16	Innovations	Brand extension, marketing strategy, product/service innovation, business model innovation, best practices in business, customer value creation, etc.
17	Sustainability	Business Challenges, turnaround strategy, managing resources, recycling strategy, emission control and green management strategies, retaining customers, gaining new customers, low cost – differentiation mixed strategy etc.
18	Profit / Loss	Business performance, long term profit, employee performance, innovative products/services, IT Innovation, new business models & supply chain channels etc.
19	Business Model	Online business models, e-payment, after sales service, repositioning of Products/Services, innovations in business models etc.
20	Collaborations	Cost control, quality improvement, outsourcing decisions, Business Innovations, business expansion, globalization etc.
21	Internationalization	Business expansion, standardized products, ICT Innovation, technology transfer, collaboration, etc.
22	Automation of processes	Business Innovation, investment on research & development, inventory management etc.
23	Business Expansion	Creating demand, enhancing production, international markets & collaborations, new business models, online services etc.
24	Profitability	Products innovation, pricing, value creation HR efficiency, low cost player etc.
25	Merger & Acquisition	Acquisition based turnaround strategy, quality improvements through mergers, improved business performance etc.
26	CSR	Social service, environmental cleanliness, usage of renewable energy, job creation, stakeholders empowerment activities, neighborhood village adoption etc.
27	Environmental sustainability	Environmental Strategy, environmental cleanliness, usage of renewable energy, resource recycling etc.
28	Productivity	Product Innovation, quality maintenance, Just in production, production efficiency, automation, etc.
29	Management decisions	Product innovation, business expansion, hiring, business plan etc.
30	Research & Development	Innovations in production processes, marketing, and business strategy.

4.3 Framework for ABCD Constructs

The framework allows the researchers to identify the affecting factors for different key attributes under four constructs as shown in table

Depending on the number of determinant issues and corresponding key attributes, the number of affecting factors may vary.

Table 5 : Framework for ABCD Constructs for three determinant issues and three key constructs

S. No.	Determinant Issues	Key Attribute of a determinant issue	Advantages	Benefits	Constraints	Disadvantages
1	Determinant Issue 1	Key Attribute 1	Advantage of key attribute 1	Benefit of key attribute 1	Constraint of key attribute 1	Disadvantage of key attribute 1
		Key Attribute 2	Advantage of key attribute 2	Benefit of key attribute 2	Constraint of key attribute 2	Disadvantage of key attribute 2
		Key Attribute 3	Advantage of key attribute 3	Benefit of key attribute 3	Constraint of key attribute 3	Disadvantage of key attribute 3
2	Determinant Issue 2	Key Attribute 1	Advantage of key attribute 1	Benefit of key attribute 1	Constraint of key attribute 1	Disadvantage of key attribute 1
		Key Attribute 2	Advantage of key attribute 2	Benefit of key attribute 2	Constraint of key attribute 2	Disadvantage of key attribute 2
		Key Attribute 3	Advantage of key attribute 3	Benefit of key attribute 3	Constraint of key attribute 3	Disadvantage of key attribute 3
3	Determinant Issue 3	Key Attribute 1	Advantage of key attribute 1	Benefit of key attribute 1	Constraint of key attribute 1	Disadvantage of key attribute 1
		Key Attribute 2	Advantage of key attribute 2	Benefit of key attribute 2	Constraint of key attribute 2	Disadvantage of key attribute 2
		Key Attribute 3	Advantage of key attribute 3	Benefit of key attribute 3	Constraint of key attribute 3	Disadvantage of key attribute 3

4.4 Factors Affecting:

Various *affecting factors* under the identified issues in the previous section should be determined based on the constructs of Advantages, Benefits, Constraints, and Disadvantages using its factor analysis methodology for every key attribute and are listed in the form of a table as shown in Table 5. Depending on the number of determinant issues on a given subject of analysis, and a number of

key issues/key attributes, the number of affecting factors may vary. In case of quantitative analysis, these affecting factors can be ranked by giving scores to them based on their weightage, which can be calculated using focused group method.

4.5 Critical Constituent Elements:

As a part of the further analysis, the *constituent critical elements* for each construct using its elemental analysis technique. For each ABCD construct, the critical constituent elements have

to be identified and listed so that four additional tables for four sets of constituent critical elements can be developed. Further, these critical constituent elements can be ranked based on their score/weightage in Quantitative analysis under each ABCD constructs to get quantitative result on the importance of each construct. The results on the sum of the total scores of advantages (construct A), the sum of the total scores of benefits (construct B), the sum of the total scores of constraints (construct C), and the sum of the total scores of disadvantages (construct D) have to be compared. The total sum of the scores of advantages and benefits should be more than the total sum of the scores of constraints and disadvantages, for real systems.

5. ABCD LISTING FOR COMPANY ANALYSIS:

In qualitative company analysis, after choosing various issues to be analysed in a company, one can list important advantages, benefits, constraints, and disadvantages of every identified determinant issues. This will also give the basic idea and can be considered as the predefined condition for ABCD analysis and is named as ABCD listing [41-51]. For example, the format of ABCD listing for different determinant issues (Issue 1 to Issue 3) is shown below :

Company Issue 1:

Advantages of Issue 1:

- Advantage 1
- Advantage 2
- Advantage 3
- Advantage 4

Benefits of Issue 1:

- Benefit 1
- Benefit 2
- Benefit 3
- Benefit 4

Constraints of Issue 1:

- Constraint 1
- Constraint 2
- Constraint 3
- Constraint 4

Disadvantages of Issue 1:

- Disadvantage 1

- Disadvantage 2
- Disadvantage 3
- Disadvantage 4

Company Issue 2:

Advantages of Issue 2:

- Advantage 1
- Advantage 2
- Advantage 3
- Advantage 4

Benefits of Issue 2 :

- Benefit 1
- Benefit 2
- Benefit 3
- Benefit 4

Constraints of Issue 2 :

- Constraint 1
- Constraint 2
- Constraint 3
- Constraint 4

Disadvantages of Issue 2 :

- Disadvantage 1
- Disadvantage 2
- Disadvantage 3
- Disadvantage 4

Company Issue 3 :

Advantages of Issue 3 :

- Advantage 1
- Advantage 2
- Advantage 3
- Advantage 4

Benefits of Issue 3 :

- Benefit 1
- Benefit 2
- Benefit 3
- Benefit 4

Constraints of Issue 3:

- Constraint 1
- Constraint 2
- Constraint 3
- Constraint 4

Disadvantages of Issue 3:

- Disadvantage 1
- Disadvantage 2
- Disadvantage 3
- Disadvantage 4

6. REASONS TO RECOMMEND ABCD ANALYSIS USING ABCD FRAMEWORK :

ABCD analysis framework can be used for any kind of company case study. Unlike SWOT which allows internal company analysis, and PESTLE, which allows external company analysis, ABCD analysing framework allows the researcher to analyse any issues related to both internal and external to its business. As seen in table 2, out of 22 set of issues identified in various sections of company business, 12 set of issues can be analysed using ABCD analysing framework. This analysis framework being simple and straight forward, can be used to study many company issues/problems to find a suitable solution through simplifying the issues/problems by identifying the affecting factors through the factor analysis and critical constituent elements through elemental analysis. Analysing business models, business systems, business strategy, business concepts and ideas, products & services of a company, future expansion plans of a company etc. through ABCD constructs allows the readers to identify and understand the problems from various stakeholders point of view so that an optimum solution can be developed. Thus using ABCD analysis framework in suitable depth either qualitative listing, qualitative analysis, or quantitative analysis of identified issues is recommended in company case study as a research methodology.

7. CONCLUSION:

- (1) Based on above discussions, it is found that ABCD analysis framework can be used while analysing a company belonging to any type of industry/industry sector.
- (2) It is also discussed how ABCD analysis framework can be used to do company analysis in case study based research.
- (3) Various possible issues should be identified for a company under consideration and based on the objectives, different determinant issues can be identified as per the ABCD analysis framework.
- (4) It is also studied how various *affecting factors* can be determined under the identified issues based on ABCD constructs using factor analysis methodology.
- (5) It is also understood how various *Constituent*

critical elements for each construct can be determined using its elemental analysis technique.

(6) Finally, the reasons to recommend the ABCD analysis framework in any kind of company analysis are also determined and argued that using ABCD analysis framework in suitable depth either qualitative listing, qualitative analysis, or quantitative analysis of identified issues can be a research methodology in company case studies.

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