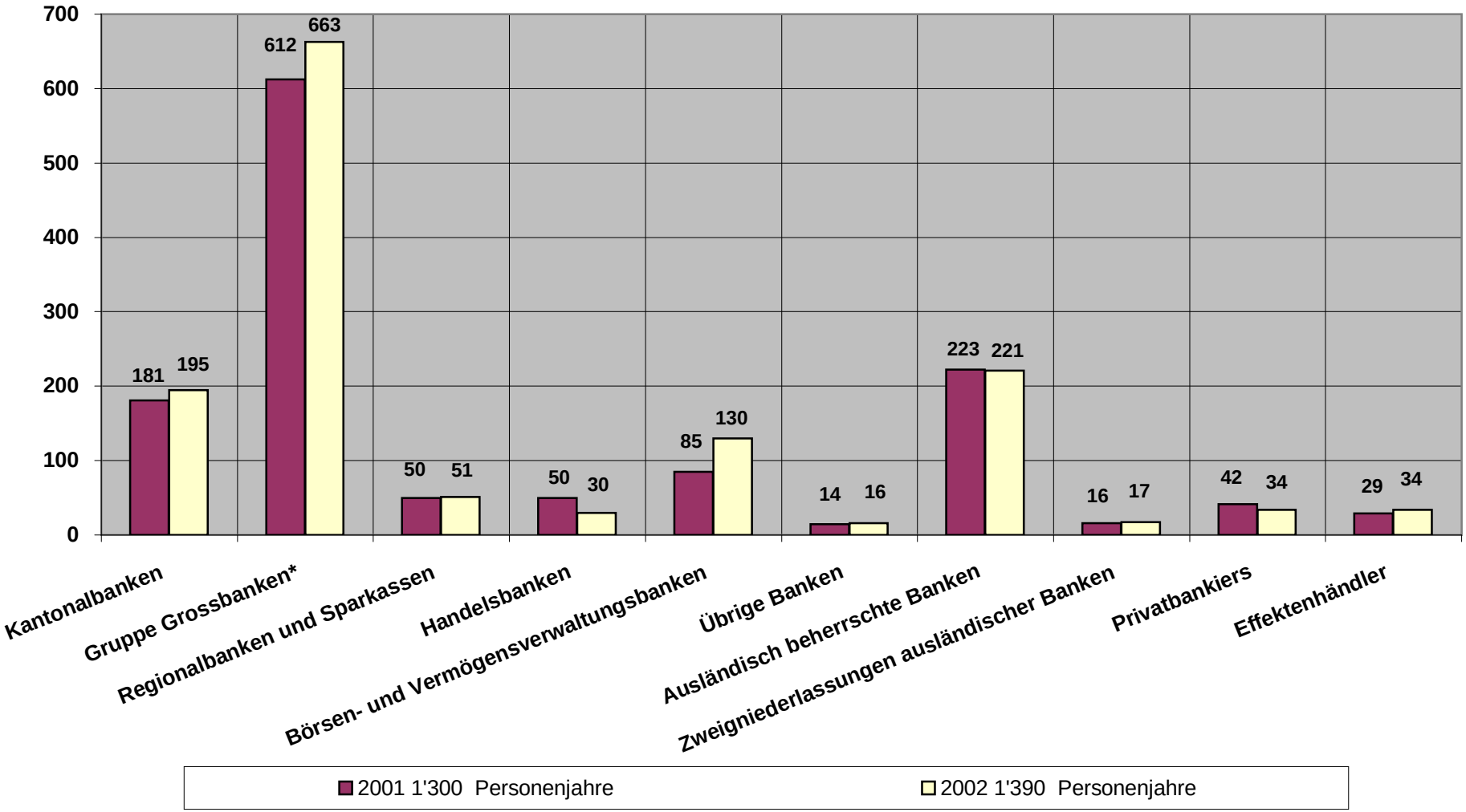Revisionsaufwand in Personenjahren nach Institutsart
(Interne und externe Revision)