

An exploratory and analytical study of a sample of control and audit professionals' opinions on green audit techniques and methods

Ameen Zaidan Khalaf^{1*} and Salah Ben Hamad²

^{1, 2}Aliraqia University College of Administration and Economics, Iraq

*Corresponding author: ameenzaidan97@gmail.com

KEYWORDS

Control and Audit Green
Auditing Samples of
Workers

ABSTRACT The research aims to identify the concepts related to green auditing because of the great importance of the environment in which we live. By producing a commodity or service among consumers, the research has tried to answer a significant question: What are the techniques and methods of green auditing? The research is based on the hypothesis that several techniques are used to implement green auditing, and the research assumes the existence of several techniques and methods for green auditing. The questionnaire was used to obtain information to achieve the research objectives and test the hypothesis. The research data results for the adult sample were analyzed by 29 individuals using the statistical program SPSS and relying on arithmetic averages and standard deviations. The research has concluded that green auditing is of great importance because of its impact on the environment in which we live. Environmental auditing also suffers from many obstacles. In addition, green auditing is affected by economic and social factors. Likewise, the green audit process goes through three stages: the pre-audit stage, the audit stage, and the post-audit stage. All of these stages need follow-up to reach the desired goal. There are several methods and techniques to achieve green audits, including developing regulations for work and safety requirements during the completion of tasks. Ensure that production wastes are disclosed, that production wastes and others are not discharged into river water and that there are mechanisms to treat them appropriately and not discharge them randomly. The researcher recommends the need to ensure the existence of special programs for recycling. Not randomly disposing of production waste and promoting a culture of responsibility towards society by focusing on green operations.

© The Author(s) 2023

1. INTRODUCTION

The environment in which we live is of paramount importance because it is directly related to survival (van Wassenhove, 2007; Yahya & Hidayat, 2020; Yovita & Amrania, 2018). Maintaining a healthy environment is the responsibility of every individual (Boesso, 2013a), and there can be no life without a suitable environment (Boesso, 2013b; Kamla, 2013).

Therefore, there is no human being (Hendarto et al., 2023; Yuniwati et al., 2023). At a time when

environmental issues have become critical concerns around the world (Korhonen, 2021; Ortas, 2020), organizations are constantly under pressure to develop responsible and environmentally friendly operations (Haanurat et al., 2024; Ruban & Rydén, 2019). Commitment to the natural environment has become essential in current competitive scenarios as companies worldwide constantly develop new and innovative ways to enhance their global

competitiveness (O'Dwyer, 2002; Outa, 2016a; Owen, 2008). A group of organizations has strengthened its competitiveness by improving its environmental performance (Jothr & Jummaa, 2023; Khalaf & Hamad, 2023).

In addition to that, the company can enhance its competitiveness through improvements in environmental performance to comply with environmental regulations (Aribi, 2011; Auditore, 2022; Outa, 2016b), address the mental concerns of customers, and reduce the environmental impact of its products and services activities (Nursaid et al., 2024; Sudiantini et al., 2023; Sungkawati et al., 2024). On the other hand, green auditing and reporting practices are essential for understanding (Chapman, 2015; Malhotra, 2022; Shaterabadi, 2023).

The influencing aspects of the natural environment on the economy due to the increasing social and legal pressures (Chen, 2023; Ganau, 2020), as there has been a rising demand for disclosure of environmental policies and practices and the performance of the company concerned inside or outside the company (Sungkawati et al., 2023; Yuniwati et al., 2024). The environmental threats facing humanity in the twenty-first century include global warming and climate change, disaster risks, social inequality (Kabuye, 2019), unsustainable lifestyles (Eugene, 2018), and the urgent need to shift to an economy based on renewable energy (Li, 2022).

To confront these dangers and reduce their severity, policies and procedures for green auditing should be provided (Choirudin et al., 2023; Nasiha et al., 2023; Rahman, 2023). It should be noted that there is a remarkable similarity and congruence between the concepts of green auditing and environmental auditing, both related to the environment and its preservation (da Silva Santiago et al., 2023; Santiago et al., 2023).

This research will consist of a methodology and some previous studies and research related to the research in addition to Addressing some concepts of green auditing, whether in terms of the concept or importance, stages, and factors that affect green auditing (Darmayanti, Fikri, et al., 2023; Pradana & Uthman, 2023; Vedianity et al., 2023). Finally, the techniques and methods of green auditing, which represent the main objective of the research and the answer to its problem, will be detailed, followed by conclusions and recommendations.

2. METHOD

3.1. Reliability

The degree of consistency of the research sample's

answers was tested using the SPSS statistical program through Cronbach's Alpha, and it was concluded that the degree of reliability of the research scale reached (0.919), which indicates a good reliability ratio.

3.2. Analyze the questionnaire

The arithmetic mean and standard deviation results are shown in the table below.

3. RESULTS AND DISCUSSION

21 The concept of green auditing

There is a need to cultivate a green business culture and ensure these green policies are in place (Bhaskar, 2019; Tapiah, 2022; Trotman, 2018). A formal green auditing team should monitor and promote green issues to ensure standards are met (M. Ahmed et al., 2021; DeSimone, 2021; Lennox, 2022). Green auditing is a systematic process to objectively obtain evidence of the company's performance and evaluation (de Araujo, 2021; Hashmi, 2021; Plant, 2019).

The researcher believes that the green audit is represented by a group of systematic activities that enjoy the independence that are followed to obtain audit evidence and evaluate this evidence objectively to ensure the extent of compliance with the rules, laws, and standards of activities related to the environment.

22 Benefits and importance of green auditing

Green auditing helps detect and control sources of environmental pollution. It emphasizes management of all types of waste (Darmayanti, Milshteyn, et al., 2023; Karim et al., 2023; Winson et al., 2023), control of energy consumption, control of water quality and quantity, risk monitoring, stakeholder safety, and even disaster management (Patil et al., 2019).

2.3.objectives of the green audit

A green audit aims to give citizens the information they need to question environmentally damaging companies from their customers and others and find ways to act wiser and more ecologically responsible, including renewable resources such as wind, solar, and energy. Geothermal (Verma et al., 2012), on the other hand, the green audit aims to provide a complete understanding of the effects of global warming and the current and imminent effects of climate change and to provide a clear understanding of how the interrelationship between their health and the health of ecosystems, providing a comprehensive understanding of the principles and processes of development sustainable (Ogoc, 2015; Ahmed & Kumalasari, 2023). Put, green auditing aims to preserve the environment.

2.4. Green audit stages

The green audit goes through stages to obtain the

desired results, as in the following stages (Patil et, 2019):

2.4.1. Audit stage

At this stage, the actual audit takes place by developing an audit plan by the competent auditor, after which the documents are carefully examined and evaluated, and the necessary recommendations are proposed.

2.4.2. Post-audit stage

At this stage, the auditor considers all the facts and observations of the audit concerning the environmental management system, evaluates his

findings, and compares them with the standard procedures. After that, the auditor prepares a brief report on the audit with recommendations in consultation with the environmental management system in the company, and it is sent to the competent authorities (Olojede et al., 2020; Zhi & Kang, 2021). It should be noted that this stage requires preparing an action plan by the environmental management system and the recommendations made by the auditor. Finally, the post-audit stage requires regular follow-up. The researcher believes that the green audit stages can be depicted according to the figure below:

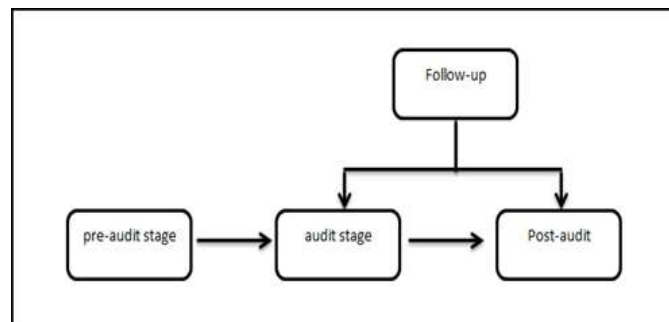


FIGURE 1. Green audit stages (Khalaf, 2023)

2.4.3. Green Audit Scope

Green auditing involves conducting inspection activities on a particular company's operations to assess the overall environmental impact of its activities or for a particular product or process and suggest ways to reduce it. Therefore, the scope of green auditing can be listed as follows (Pradip & Patil, 2014; Olojede et al., 2020; Ruban & Rydén, 2019): 1) Measuring the main environmental standards. 2) Analyzing and reporting primary data. 3) Communicating with contractors, suppliers, customers, and organizers. 4) Examining internal policies, records, and reports related to environmental aspects.

2.4.4. Obstacles and determinants of green auditing

The green audit achieved little progress due to the many obstacles and determinants that impede the audit process. Among these determinants and obstacles are the following (Patil, 2019; Anisur Rahman, 2023):

- 1.Expediting implementation without any infrastructure or experts.
- 2.The high cost of auditing.
- 3.More detailed plans and follow-up on those plans need to be made.
- 4.Lack of feedback on the audit reports prepared by the competent authorities.
- 5.Keep the method of work private.
- 6.Fear among industrialists that the data they

disclose may lead to legal arguments and lawsuits.

- 7.The industrialists also feared that the data related to the raw materials used, which were supposed to be mentioned by the industries, might reveal their trade secrets.

On the other hand, the researcher believes that the need for sufficient knowledge among some of those who prepare green audit reports and their users constitutes a significant obstacle and challenge to the optimal completion of green audit tasks.

2.4.5. Factors Affecting Green Auditing

There is a set of factors affected by green auditing, whether economic, such as the rate of financial interest from new market opportunities, enhancing profit through the use of resources, reducing waste, improving the environmental performance of institutions through green purchases, proving market share through ecological accounting, and finally (Agrawal & Sharma, 2019, p. 18) All of this represents a challenge in completing green audit tasks according to the controls.

2.4.6. Green auditing techniques and policies

After proceeding with the theoretical aspect of the search by looking at the published research literature, the researcher concluded that there are several policies and techniques for green auditing, including the following:

1. Ensure the nature of the products produced by the company to verify that they are environmentally friendly (Smith & Perks, 2010).
2. Physically ensure the installation of devices that reduce pollution and whether these devices have been approved by the competent authority (Pradip & Patil, 2014).
3. Develop regulations for work and safety requirements during the completion of tasks.
4. Ensure that production residues are disclosed
5. Ensure that production and other wastes are not discharged into river water and that mechanisms are in place to treat them appropriately.
6. Ensure that the health and environment inspection committees take samples from the production waste and identify the extent to which they are within the permissible limits.
7. Ensure the existence of special programs for recycling.

On the other hand, the standard (ISO 14001:2004) has defined some audit policies to ensure that audits are conducted at planned intervals, as follows:

1. Determine whether the environmental management system complies with the planned arrangement for ecological management, including the requirements of international standards,
2. Determine whether the environmental management system has been adequately implemented
3. Provide information about the results of audits in the form of reports to senior management.

Through the results shown in the table above, it was found that there is an agreement by the research sample that the body subject to control works to comply with the laws related to environmental protection, as the arithmetic mean was 3.31. The standard deviation was 0.93; besides the fact that the body was subject to control provides social requirements relevant to the Environment, the arithmetic mean was 3.41, and the standard deviation was 0.907. Also, the controlled entity places warning signs about activities that cause potential harm to the environment to avoid them. The arithmetic mean was 3.24, while the standard deviation was 0.951. On the other hand, it became clear that the research sample was keen on the controlled entity. On the setting of educational boards to reduce the risks of operational processes that have an impact on the environment, and on the contrary, it was found that some of the bodies subject to control are not keen to dispose of waste in a safe and non-harmful way to the environment and not to discharge production and other waste into the river water. The arithmetic mean was 2.90, with a standard deviation of 0.1205. Regarding the existence of recycling programs, the research sample did not agree on the existence of

these programs in the entities subject to such provisions. The arithmetic mean was 3.48, and the standard deviation was 0.911.

5. CONCLUSION

Through the preceding, several conclusions were reached by my agencies:

1. Green auditing is of great importance because of its impact on the environment in which we live.
2. The green audit needs to overcome many obstacles and limitations.
3. Green auditing is affected by economic and social factors.
4. The existence of several methods and techniques to achieve green auditing, including setting regulations for work and safety requirements during the completion of tasks, ensuring that production waste is disclosed, ensuring that production waste and others are not discharged into river water, and ensuring the existence of mechanisms for a treating them in appropriate ways.
5. Ensure that the inspection committees concerned with health and the environment take samples from the production waste and identify the extent to which they are within the permissible limits.
6. Ensure the existence of special programs for recycling, which indicate a lack of interest in being carried out by the entities subject to supervision.

After reaching the results, the researcher recommends the following:

1. Green audits should be critical because they relate to the environment.
2. Providing material and financial requirements to achieve the audit plan.
3. The efforts of all parties should be combined to ensure the success of the audit process.
4. There is a need to promote a culture of caring for the environment and society by paying attention to green operations.
5. There is a need to pay attention to the existence of recycling programs.
6. They are not randomly disposing of production waste.

6. CONCLUSION

Ahmed, M. A., & Kumalasari, N. (2023). ANDIN-MU: Development of Android-Based Descriptive Text Interactive Multimedia Materials in High School English Subjects. *Assyfa Learning Journal*, 1(1), 49–59. <https://doi.org/10.61650/alj.v1i1.17>

Ahmed, M., Usmiyatun, U., Nurhidayah, N., Darmayanti, R., & Azizah, I. N. (2021). PDKT: Introducing numbers 1-10 for kindergarten students using card media, does it improve? *AMCA Journal of Education and Behavioral Change*, 1(2), 69–73.

Anisur Rahman, M. (2023). Professional Development in an institution through GROW Model. *Assyfa Learning Journal*, 1(2). <https://doi.org/10.61650/alj.v1i2.187>

Aribi, Z. A. (2011). Narrative disclosure of corporate social

- responsibility in Islamic financial institutions. *Managerial Auditing Journal*, 27(2), 199–222. <https://doi.org/10.1108/02686901211189862>
- Auditore, A. (2022). In Vitro Reactivity of the Glucose Degradation Product 3,4-Dideoxyglucosone-3-ene (3,4-DGE) towards Abundant Components of the Human Blood Circulatory System. *International Journal of Molecular Sciences*, 23(9). <https://doi.org/10.3390/ijms23094557>
- Bhaskar, L. S. (2019). Integration of internal control and financial statement audits: Are two audits better than one? *Accounting Review*, 94(2), 53–81. <https://doi.org/10.2308/accr-52197>
- Boesso, G. (2013a). Descriptive, instrumental and strategic approaches to corporate social responsibility: Do they drive the financial performance of companies differently? *Accounting, Auditing and Accountability Journal*, 26(3), 399–422. <https://doi.org/10.1108/09513571311311874>
- Boesso, G. (2013b). Descriptive, instrumental and strategic approaches to corporate social responsibility: Do they drive the financial performance of companies differently? *Accounting, Auditing and Accountability Journal*, 26(3), 399–422. <https://doi.org/10.1108/09513571311311874>
- Chapman, S. J. (2015). Promoting research and audit at medical school: Evaluating the educational impact of participation in a student-led national collaborative study Career choice, professional education and development. *BMC Medical Education*, 15(1). <https://doi.org/10.1186/s12909-015-0326-1>
- Chen, X. (2023). The Impact of Officials' Off-Office Accountability Audit of Natural Resource Assets on Firms' Green Innovation Strategies: A Quasi-Natural Experiment in China. *Sustainability (Switzerland)*, 15(3). <https://doi.org/10.3390/su15032640>
- Choirudin, C., Sugilar, H., & Uluçay, V. (2023). TTM Magic Card Media Development! *Assyfa Learning Journal*, 1(2).
- da Silva Santiago, P. V., Darmayanti, R., & Sugianto, R. (2023). Conquering IMO Problems in Brazil by Recognizing the Didactic Situation, Mathematics Teachers Must Know! *Assyfa Learning Journal*, 2, 73–88.
- Darmayanti, R., Fikri, M., & Rahman, M. A. (2023). Student learning outcomes will "improve" when using counting box media. How significant is the impact of this media? *Assyfa Journal of Islamic Studies*, 1.
- Darmayanti, R., Milshteyn, Y., & Kashap, A. M. (2023). Green economy, sustainability and implementation before, during, and after the covid-19 pandemic in Indonesia. *Revenue Journal: Management and Entrepreneurship*, 1(1), 27–33.
- de Araujo, G. C. (2021). Educational policies and the Auditing Program in Federative Entities: Corruption, poor administration, or institutional incapacity of resources allocated by federal financial assistance? *Education Policy Analysis Archives*, 29. <https://doi.org/10.14507/epaa.29.6779>
- DeSimone, S. (2021). Correlates of internal audit function involvement in sustainability audits. *Journal of Management and Governance*, 25(2), 561–591. <https://doi.org/10.1007/s10997-020-09511-3>
- Eugene, N. (2018). Development and internal validation of a novel risk adjustment model for adult patients undergoing emergency laparotomy surgery: the National Emergency Laparotomy Audit risk model. *British Journal of Anaesthesia*, 121(4), 739–748. <https://doi.org/10.1016/j.bja.2018.06.026>
- Ganau, M. (2020). Surgical preference regarding different materials for custom-made allograft cranioplasty in patients with calvarial defects: Results from an internal audit covering the last 20 years. *Journal of Clinical Neuroscience*, 74, 98–103. <https://doi.org/10.1016/j.jocn.2020.01.087>
- Haanurat, A. I., Vediany, A. S. A., & Tollentino, S. A. (2024). Instagram's impact on sharia economic law literacy in the digital age and Indonesia's sharia economy strengthening. *Revenue Journal: Management and Entrepreneurship*, 2.
- Hashmi, H. S. (2021). Education for young generations on halal food audit and certification: Challenges and future prospects. *Contemporary Issues in Islamic Social Finance*, 273–292. <https://doi.org/10.4324/9781003050209-19>
- Hendarto, T., Safitri, N. D., & Dhakal, A. (2023). Does TQM affect Indonesian food sector production efficiently? *Revenue Journal: Management and Entrepreneurship*, 1.
- Jothr, O. A., & Jummaa, A. I. (2023). The impact of monetary policy instruments on sustainable development. *Revenue Journal: Management and Entrepreneurship*, 1, 22–26.
- Kabuye, F. (2019). The influence of tone at the top management level and internal audit quality on the effectiveness of risk management practices in the financial services sector. *Cogent Business and Management*, 6(1). <https://doi.org/10.1080/23311975.2019.1704609>
- Kamla, R. (2013). Social reporting by Islamic banks: Does social justice matter? *Accounting, Auditing and Accountability Journal*, 26(6), 911–945. <https://doi.org/10.1108/AAAJ-03-2013-1268>
- Karim, S., Zoker, E. M., Tullah, O., & Yambasu, A. R. (2023). Prevalence, causes, and effects of corruption in school administration in Sierra Leone. *AMCA Journal of Community Development*, 2, 81–87.
- Khalaf, A. Z., & Hamad, S. Ben. (2023). An exploratory and analytical study of a sample of control and audit professionals' opinions on green audit techniques and methods. *Revenue Journal: Management and Entrepreneurship*, 1, 1–4.
- Korhonen, T. (2021). Exploring the programmability of management accounting work for increasing automation: an interventionist case study. *Accounting, Auditing and Accountability Journal*, 34(2), 253–280. <https://doi.org/10.1108/AAAJ-12-2016-2809>
- Lennox, C. S. (2022). Mandatory Internal Control Audits, Audit Adjustments, and Financial Reporting Quality: Evidence from China. *Accounting Review*, 97(1), 341–364. <https://doi.org/10.2308/TAR-2020-0152>
- Li, G. (2022). Will China's audit of natural environmental resource promote green sustainable development? Evidence from PSM-DID analysis based on substantial and strategic pollution reduction. *PLoS ONE*, 17(12).

- <https://doi.org/10.1371/journal.pone.0278985>
- Malhotra, K. (2022). Rate of COVID-19 infection and 30 day mortality between blue and green (dedicated COVID-19 safe) pathways: Results from phase 1 and 2 of the UK foot and ankle COVID-19 national (UK-FAICoN) audit. *Foot and Ankle Surgery*, 28(7), 1055–1063. <https://doi.org/10.1016/j.fas.2022.02.017>
- Nasiha, W., Afifah, N., & Amir, A. N. (2023). Design of a Website-Based Arabic Typing Application for Students of Arabic Language Education Program at University. *Assyfa Learning Journal*, 1, 12–24.
- Nursaid, N., Zamil, R., & Labh, A. (2024). Sustainable and just economy: One Islamic boarding school, one product program for economic empowerment. *Revenue Journal: Management and Entrepreneurship*, 1(2).
- O'Dwyer, B. (2002). Managerial perceptions of corporate social disclosure: An Irish story. *Accounting, Auditing & Accountability Journal*, 15(3), 406–436. <https://doi.org/10.1108/09513570210435898>
- Olojede, P., Erin, O., Asiriuwa, O., & Usman, M. (2020). Audit expectation gap: an empirical analysis. *Future Business Journal*, 6(1). <https://doi.org/10.1186/s43093-020-00016-x>
- Ortas, E. (2020). Bridging the gap between corporate social responsibility performance and tax aggressiveness: The moderating role of national culture. *Accounting, Auditing and Accountability Journal*, 33(4), 825–855. <https://doi.org/10.1108/AAAJ-03-2017-2896>
- Outa, E. R. (2016a). Corporate governance guidelines compliance and firm financial performance: Kenya listed companies. *Managerial Auditing Journal*, 31(8), 891–914. <https://doi.org/10.1108/MAJ-12-2015-1291>
- Outa, E. R. (2016b). Corporate governance guidelines compliance and firm financial performance: Kenya listed companies. *Managerial Auditing Journal*, 31(8), 891–914. <https://doi.org/10.1108/MAJ-12-2015-1291>
- Owen, D. (2008). Chronicles of wasted time?: A personal reflection on the current state of, and future prospects for, social and environmental accounting research. *Accounting, Auditing and Accountability Journal*, 21(2), 240–267. <https://doi.org/10.1108/09513570810854428>
- Plant, K. (2019). Preparing work-ready graduates – skills development lessons learnt from internal audit practice. *Journal of Accounting Education*, 48, 33–47. <https://doi.org/10.1016/j.jaccedu.2019.06.001>
- Pradana, M. D., & Uthman, Y. O. O.-O. (2023). Development of Aqidah Akhlak Learning Media" Board Game Based on Education Fun on the Theme of Commendable Morals (E-Fun A2M)" for High School Students. *Assyfa Learning Journal*, 1, 25–36.
- Rahman, M. A. (2023). Professional development in an institution through the GROW model. *Assyfa Learning Journal*, 2, 112–121.
- Ruban, A., & Rydén, L. (2019). Introducing environmental auditing as a tool of environmental governance in Ukraine. *Journal of Cleaner Production*, 212, 505–514. <https://doi.org/10.1016/j.jclepro.2018.11.059>
- Santiago, P., Alves, F. R. V., & Darmayanti, R. (2023). GeoGebra in the light of the Semiotic Representation Registers Theory: an international Olympic didactic sequence. *Assyfa Learning Journal*, 2, 73–90.
- Shaterabadi, M. (2023). Green roof positive impact on changing a Plus-ZEB to drastic Plus-ZEB: The multi-objective energy planning and audit in real condition outlook. *Energy and Buildings*, 287. <https://doi.org/10.1016/j.enbuild.2023.112983>
- Sudiantini, D., Rizky, P. P., & Hazarika, A. (2023). Digital economy and financial inclusion in reviving the national economy: A Management Strategy. *Revenue Journal: Management and Entrepreneurship*, 1.
- Sungkawati, E., Novitasari, D. R., & Hamad, S. Ben. (2024). Viral Marketing: Mixue the King of Snow Ice Cream—How does this franchise affect the market? *Revenue Journal: Management and Entrepreneurship*, 2.
- Sungkawati, E., Usmiyatun, U., & Karim, S. (2023). “Improving” food processing skills by creating new entrepreneurs. *Revenue Journal: Management and Entrepreneurship*, 1.
- Tapiyah, L. (2022). Pengembangan Media Pembelajaran Berbasis e-Komik untuk Meningkatkan Minat Baca Anak Usia Dini 5–6 Tahun. *Tematik: Jurnal Penelitian Pendidikan Dasar*, 1(1), 20–25.
- Trotman, A. J. (2018). Internal audit quality: Insights from audit committee members, senior management, and internal auditors. *Auditing*, 37(4), 235–259. <https://doi.org/10.2308/AJPT-51877>
- van Wassenhove, V. (2007). Temporal window of integration in auditory-visual speech perception. *Neuropsychologia*, 45(3), 598–607. <https://doi.org/10.1016/j.neuropsychologia.2006.01.001>
- Vedianty, A. S. A., Darmayanti, R., Lestari, A. S. B., Rayungsari, M., & da Silva Santiago, P. V. (2023). What is the need for "UBUR-UBUR GABUT" media and its urgency in high school mathematics learning. *Assyfa International Scientific Journal*, 1.
- Winson, V. R. V., Arunkumar, V., & Rao, D. P. (2023). Exploring the Landscape of Teaching and Learning English as a Second Language in India. *Assyfa Learning Journal*, 2, 104–111.
- Yahya, A., & Hidayat, S. (2020). The influence of current ratio, total debt to total assets, total assets turn over, and return on assets on earnings persistence in automotive companies. *Journal of Accounting Auditing and Business*. https://www.researchgate.net/profile/Adibah-Yahya/publication/349030544_The_Influence_of_Current_Ratio_Total_Debt_to_Total_Assets_Total_Assets_Turn_Over_and_Return_on_Assets_on_Earnings_Persistence_in_Automotive_Companies/links/618121af3c987366c3177ea7/The-Influence-of-Current-Ratio-Total-Debt-to-Total-Assets-Total-Assets-Turn-Over-and-Return-on-Assets-on-Earnings-Persistence-in-Automotive-Companies.pdf
- Yovita, M., & Amrania, G. K. P. (2018). The influence of intellectual capital to market value with return on assets as intervening variable. *Journal of Accounting Auditing and ...* <http://journal.unpad.ac.id/jaab/article/view/18267>
- Yuniwati, E. D., Darmayanti, R., & Karim, S. (2024). Is it

- feasible to establish a connection between cassava and rice in terms of their image? *Revenue Journal: Management and Entrepreneurship*, 2, 54–58.
- Yuniwati, E. D., Novitasari, D. R., & Kamran, A. (2023). Alternative waste management: composting and biochar conversion for metal remediation. *Revenue Journal: Management and Entrepreneurship*, 1, 34–43.
- Zhi, X., & Kang, Z. (2021). Critical audit matters and stock price crash risk. *Frontiers of Business Research in China*, 15(1). <https://doi.org/10.1186/s11782-021-00102-z>