

THE IMPACT OF THE OPERATIONAL AUDIT ON ENHANCING THE EFFICIENCY OF THE FINANCIAL AND NON-FINANCIAL PERFORMANCE OF IRAQI GOVERNMENT BANKS

Mohamed Abd Alhassan Mohammed, Wasit University
Maytham Abdulridha kareem, Imam Al-Kadhum College
Aqeel salim Mohameed, Wasit University

ABSTRACT

The operational audit is the most important as it contributes to building a competitive advantage for any unit, by providing more information that helps the administration in judging the quality of operations and enabling them to make the necessary improvements. The operational audit is a tool to provide comprehensive control over all areas of performance in the economic unit, and aims to assist the administration in making sure that the goals it set have been accomplished with the required level of quality and performance, with minimal effort, and time, and with the use of the least resources. Pearson correlation coefficient was used to test the hypothesis of the existence of a relationship between operational audit and evaluation of financial and non-financial performance. The results indicated that the value of the significance level is 0.000 which is less than 0.050, and the correlation coefficient value is 0.789, which indicates a strong positive relationship, that is, a positive role with Statistical significance for the application of operational audit in assessing the financial and non-financial performance of Iraqi government banks, the case of Wasit Governorate

Keywords: Operational Auditing, Financial and Non-Financial Performance, Government Banks

INTRODUCTION

In the last two decades, the importance of auditing and its role in the performance of economic units in general have emerged from the traditional role in reviewing and examining records and data and ensuring their integrity and validity to a more comprehensive role, and the types of auditing have evolved. Internal audit has emerged, which includes protecting the assets of the economic unit and the optimal use of resources to achieve unit goals And to ensure the integrity of financial data and the degree of dependence on them and the multiplicity of tasks of this type until it reached the point of being an agent of the owners in monitoring their work, the internal audit is one of the main ingredients of sound control, which helps in providing a strong and effective internal control system, which helps in providing protection for the assets from theft Manipulation and misuse.

The internal financial audit ignored the questions related to whether the resources of the economic unit are used effectively, efficiently and economically to achieve the goals set for the economic unit or not, and given that any unit achieves its goals through a set of activities or technical jobs, where each technical job must be planned and monitored In order to effectively and efficiently achieve the goals of the economic unit, therefore, the need arose to find several types aimed at auditing the non-financial aspects, perhaps the most prominent and widespread among them is performance and effectiveness auditing and operational audit and finally the comprehensive audit, and operational audit is the most important as it contributes to building a competitive advantage for any unit, and that By providing more information that helps the

administration in judging the quality of operations and enabling them to make the necessary improvements, the operational audit is a tool to provide comprehensive oversight of all areas of performance in the economic unit, and aims to help the administration in ensuring that the goals that it has set have been accomplished to the required level Quality and performance, with minimal effort and time, and with minimal resource use.

Study Methodology

The Problem of the Study

The increase and expansion in the business, projects and services provided by government banks in all fields led to an increase and diversification of administrative and financial operations. Therefore, the need arose for reports evaluating the performance in a neutral and financial and non-financial aspects. A new basis is represented in the accuracy of non-financial performance also through operational audit, so the problem of the study lies in the impact of this type of audit on the evaluation of administrative systems and the optimization of available resources and ensures the implementation of instructions in accordance with the established administrative and financial policies and the elimination of corruption in government banks.

Study Objectives

This study aims to know the reality of the operational audit in government banks and its effects on non-financial performance, through the following:

- Identify the concept of operational audit and its importance.
- Knowing the extent to which governmental banks use available resources in the best possible way.
- Explain the concept of non-financial financial performance evaluation and the impact of the audit on that.

The Importance of the Study

It is known that the internal financial audit ignores the questions related to whether the resources of the economic unit are used economically, efficiently and effectively and are reflected in achieving the goals set for the economic unit or not, then the demand may increase on the operational audit in light of the competitive business environment and in the desire of the unit Economic in increasing production and revenues, reducing costs, reducing waste and insufficiency, and given the importance of government banks in Iraq as it is a fundamental pillar in supporting the economy and its development, hence the importance of the study, as it focuses on the impact of operational scrutiny in the performance of government banks, in a way that gives the administration several Among the benefits include increasing profitability, optimal allocation of resources and improving the quality of services provided.

The Study Hypothesis

The research is based on the following hypothesis: There is a correlation relationship with statistical significance at the level (0.05) between the performance of government banks in Iraq and the reality of the operational audit.

Previous Studies

Daujotait & Macerinskiene (2008) study. The study aims to know the reality of government performance auditing, and that performance auditing is nothing but the achievement

of the goals of economic unity through the relationship between inputs and outputs, in order to achieve efficiency and effectiveness, and the optimal use of economic resources, through a comparison of the performance of administrative auditors in Governmental National Audit Office. The study found that performance auditing is affected by many factors such as changes in government functions and activities, market and management policies, information users in government units, while Anderson & Nilsson (2011) study showed whether auditing in government units focuses on financial reports or Operationalization, given the vital role that government institutions play, in addition to that the study demonstrated the importance of changing the auditor's responsibilities and duties, by examining the auditor's reports and it became clear that most reports focus on the financial side more than operational, and that there is a relationship between the size of the government institution and the extent of the application of the audit. Operational study, Khalili, et al., (2012) The importance of knowing the factors that affect the development and development of the operational audit in the service units, taking that the development of the operational audit depends on three main factors: individuals, environmental conditions, as well as the conditions of the institution, through a questionnaire distributed to a number of auditors, and after using the analysis. The statistic shows that the operational audit still needs to be further developed in order to reach the required level and requires the development of plans and policies and the formation of committees to enhance the role of the operational audit.

Minu (2012) study also aimed to know the role of performance auditing in achieving transparency and credibility of the performance of government social programs in combating poverty in service institutions, by applying to a program that aims to achieve the basic needs of the poor, through a questionnaire distributed to individuals who benefit from the service program as well as those working in this. The program has audit mechanisms, and then conducting the statistical analysis and it became clear that the performance auditing of the program contributed to improving the standard of living of the poor and self-sufficiency. And its impact through examining and analyzing the organizational structure, plans, goals, policies and procedures, material and human capabilities, and the control systems used and their relationship to non-financial performance, as well as studying the Iraqi banking environment in the government sector.

The Concept and Importance of Operational Auditing

There are many names that were used to describe this type of audit, which indicates the diversity of aspects and areas covered, which became operational auditing important for accountants and auditors in recent years, and there were numerous attempts that were made to reach a comprehensive and specific concept for it, and in view of these Importance I give several concepts, including one that is defined as an independent and objective test of the organization's management and programs, or its functions for the purposes of forming or expressing opinion about whether the organization has been managed economically, efficiently and effectively, and that the efficiency of internal procedures helps in strengthening and developing the economy, efficiency and effectiveness, in addition to proposing the means that Through it improved administrative practices including performance control procedures (Tehrania & Ghorbanib, 2013), and Abdel-Sayed knew that it was a systematic audit of the procedures and methods used in operating the organization, or part of it · to evaluate efficiency and effectiveness in the use of resources, and thus the goal From this audit is to evaluate the performance, and to determine which areas need improvement and development in performance with the presentation of special recommendations (Abdel-Sayed, 2010), and he knew that the examination The comprehensive assessment of the unit or organization for evaluating its various systems, its administrative control and its operational performance according to the measurement method specified within the administrative objectives, in order to verify the efficiency, effectiveness and economic operations.

We can define the operational audit in a more comprehensive way than previously as a tool that tests and constructively examines the organizational structure of the project. The examination and testing include the plans laid down by the goals, methods and methods of implementing operations and the use of human and material resources, with the intention of rationalizing management decisions by revealing the deficiencies and consequences Errors, then suggesting the appropriate corrective actions, which can be taken in a way that helps management to perform its responsibilities efficiently and effectively (Rajab, 2013).

The operational audit is based on a set of basic dimensions represented in the performance of the economic units: effectiveness, efficiency, and economic: (Carmichael, 2001).

- Effectiveness: means the extent to which the planned goals have been achieved, and the effectiveness is related to the basic outputs of the system.
- Efficiency: It means the optimal use of the available economic resources, and can be measured by finding the relationship between scientific inputs and their outputs.
- Economic: It means the availability of commodity or human requirements with the required specifications and the lowest possible costs. The economy relates to inputs by providing qualified cadres and financial resources with the required specifications and without wasting the process of providing them.

So operational audit is a systematic search for ways to improve efficiency, effectiveness, and economicity in all unit operations.

The Objectives of the Operational Audit

The goals lie in creating methods that help motivate workers and raise their morale, thereby improving their performance, creating a spirit of competition, developing creativity and innovation, integrity of the foundations of choice, and the effectiveness of selection in selecting the most qualified employees to occupy jobs, and it can be said that the most prominent of the following basic goals: (Ratliff & Reding, 2002).

- To express an opinion on the extent of the unit's use of its available resources, whether human or material, and this includes, of course, showing aspects of loss, inefficiency in all operations, and rationalizing the use of economic resources.
- Helping the administration to rationalize its decisions by discovering the shortcomings, problems and errors it is exposed to, and suggesting appropriate means of correction, then providing the administration with this information for the purpose of helping it to improve its achievement in the future.
- Examining and analyzing the organizational structure to assist management in developing its resources, and evaluating the performance of workers within the various departments by following up on the actual implementation of the specific tasks.
- Searching for and analyzing bottlenecks and constraints in operational processes, showing the reasons that led to them, and proposing appropriate correction methods and assisting the administration in achieving the oversight function by testing and evaluating the monitoring systems used (Daft, 2001).

Parties Provided for Operational Auditing

That disease audits can be carried out by one of three groups which are internal auditors, government auditors, or auditing firms: (David, 2014)

Internal Auditors

The internal auditors occupy a distinct position with regard to performance auditing to the extent that some individuals use the terms internal auditing and performance auditing synonymously, and it is not appropriate to conclude that all audits are performed by the internal auditors, and that the internal auditors only perform performance audits And that most internal audit departments perform both performance audits and financial audits, usually this is done

simultaneously, and the advantage of internal auditors performing performance audits is that they spend all the time working within the company and then have knowledge of the company and its business, which leads to increased Effectiveness of performance auditing.

Government Auditors

Different government auditors perform performance audits, usually through as part of their financial audits (Ibrahim, 2016).

Audit Firms

When auditing firms audit historical financial statements, it is usually in part of this process that problems are identified in operating operations, and that recommendations are made that the audited company can benefit from, and these recommendations can be provided orally, but they are usually made through the use of Management message.

The Concept of Financial Performance and its Importance

Financial Performance focuses on using financial indicators to measure the extent of achieving the goals, and financial performance reflects the performance of companies, and contributes to the availability of financial resources, and provides the company with investment opportunities in the various fields of performance, which help to meet the needs of stakeholders, and achieve their goals Financial performance will remain the benchmark for the extent of organizations 'success, and if organizations fail to achieve financial performance at the required basic level, their existence and continuity endanger risk, that superior financial performance is the primary goal of organizations, and that the secondary goals of the organization can be achieved tacitly through achieving superior financial performance where financial performance is aimed Until the following investors are achieved: (Manati, 2015)

- The investor can monitor and know the activity of the company and its nature, and helps to follow the surrounding economic and financial conditions, and assess the extent of the impact of financial performance tools on profitability, liquidity, activity, debt, and stock price distributions.
- Assists the investor in conducting the analysis, comparison, interpretation of financial data, and understanding the interaction between the financial statements to take the appropriate decision for the companies 'conditions.

As for the concept of non-financial performance and its importance: Researchers and specialists have disagreed to give a comprehensive concept to evaluate non-financial performance, so we find it necessary to reach a formula that collects most opinions through the following indicators: (Rajab, 2013).

Operational Performance

It assumes measures of operational performance through market share, the provision of new services, as well as measures related to customer value, innovation, and process improvement.

Social Performance/Customer Satisfaction

That is, performance that takes into account the audience, including employees, suppliers, and customers .The concept of evaluating non-financial performance is defined as the process of comparing the results achieved with the desired results in achieving them, and the availability of the necessary feedback to the administration to evaluate the results and take the necessary adjustments, and it is defined as the process of ensuring that the organization seeks to

implement the strategies that lead to achieving the overall goals and objectives for it. He knew that it is a comprehensive management process that delays a stage, continuous improvement by ensuring that everyone understands the organization's location and its need for growth, to create value for its effective issue (Al-Hamash & Shallal, 2010).

The Relationship between Operational Audit and Financial and Non-Financial Performance

Operational audit achieves the performance of government banks through efficiency, effectiveness, and economic and falls within a set of approaches represented (Al-Hamash & Shallal, 2010: 127).

Target Entrance

The goals of business organizations can be easily measured, such as return on investment, market share, market value of the stock and growth indicators. This criterion is common among individuals and administrators, as it confirms that the objectives must be clear, achievable and achievable and legitimate.

System Resources Entrance

This approach is based on the assumption that organizations must be successful in obtaining various resource entries for the organizational structure. This entry emphasizes the criteria that will increase the chances of long-term survival, such as the criteria for the organization's ability to obtain resources, The standards for preserving social and human resources, as well as attention to resources, reflect the organization's ability to interact successfully with its external environment.

Internal Process Entrance

This entrance is characterized by efficiency and organizational health, and one of the indicators used is the economic efficiency of the organization, as well as the satisfaction of workers with work through multiple activities, including the interest of supervisors in workers and cooperation between the working group and in management and communications between management and workers. This entrance is important because of that use Efficient resources and the harmony of internal recruitment.

The Stakeholder Entrance

This entrance is embodied by the stakeholders who are a group inside the organization (its internal environment) or outside it (its external environment). The organization depends on them for its survival and development by meeting its demands. The organization is also effective when it satisfies all stakeholders and increases its effectiveness by increasing their satisfaction with them. Shareholders and human resources in the organization, customers, creditors suppliers, relevant government organizations, environmental and consumer protection agencies. One of the basics of this approach is customer satisfaction with the quality of services, shareholder satisfaction with their financial returns, and the satisfaction of suppliers with their deals in the organization.

The Non-Financial Elements Entry

This entry assumes the organization that satisfies the requests of the entities or parties in its environment, those parties from which it takes its resources or support in order to ensure the continuity of its existence. Environmental interaction (Hill & Pullen, 2001).

Competition Values Entry

The basic principle in this approach depends on who you are and what desires or values you prefer, and this entry assumes that there is no single goal that everyone fully agrees to, as well as there is no consensus regarding which goals precede each other, and the entry also includes To develop human resources and obtain resources as goals the organization seeks to achieve.

Data Collection Method

The questionnaire was used as a data collection tool. On the effect of operational auditing in government banks operating in Iraq and the professional standards for auditing and independence of auditing, and measuring the impact of this on non-financial performance, Likert Scale was adopted as it represents a five-point categorical scale to determine the vocabulary of the sample according to the following

Table 1 THE LIKERT SCALE OF THE FIVE-POINTED		
weight	The degree of approval	Approval level
1	%20	Strongly disagree
2	%40	Do not Agreed
3	%60	neutral
4	%80	Agreed
5	%100	Strongly agree

Demographic Variables

The research targeted a sample of internal auditors in government banks operating within the Wasit governorate and it was clear from its analysis that:

Table 2 Ages Of The Study Sample Individuals				
The age group	Is less than 25	35-25 years	More than 35	Total
fi	2	16	22	40
%	%5	%40	%55	%100

Table 3 ACADEMIC QUALIFICATION FOR SAMPLE INDIVIDUALS					
Educational	Diploma	Bachelor's degree	M.A.	Ph.D.	Total
fi	2	19	18	1	40
%	%5	%47.50	%45	%2.50	%100

Table 4 SCIENTIFIC SPECIALIZATION FOR THE SAMPLE MEMBERS			
Scientific specialization	Accounting	Banking and Financial Sciences	Total
fi	29	11	40
%	%72.50	%27.50	%100

Table 5 YEARS' EXPERIENCE				
Professional certificates	Less than 5	From 5 - 10	More than 10	Total
fi	0	26	14	40
%	0	%65	%35	%100

Through the above tables, we note the following:

- The percentage of the sample individuals who are over 35 years of age and equal is 55%, which indicates the merit and adequacy of the sample members 'experience and their experience in the research topic as shown in Table 2.
- While Table 3 shows that the percentage of study sample individuals who possess a bachelor's degree is 47.5% and the master's degree is 45%, *i.e.*, with a good academic qualification that can be relied upon.
- It was evident from Table 4 that accounting specialization is 72.5%, and financial and banking sciences is allocated 27.5%, which indicates that banks are interested in working with the specialization system, which is a good indicator.
- As for Table 5, it becomes clear that the study sample members who have 5 to 10 years of experience constitute 65% and more than 10 years 35%, which indicates that they have high experience in the field of work and their answers are more accurate.

RESULTS ANALYSIS AND HYPOTHESIS TESTING

To perform the tests and analyze the results, a number of statistical methods have been relied on in some measure of central tendency and dispersion measures, and the use of SPSS, where the data follow the natural distribution when the moral value is greater than the level of statistical significance (5%) and T-test for testing The hypotheses of the study, as shown in the following tables:

Table 6 THE REALITY OF OPERATIONAL AUDIT IN BANKS				
Sig	Mean	Stand. Dev.	T. test	Item
0	4.1	0.304	85.348	The organizational structure is designed in a good way that clarifies lines of authority and responsibilities.
0	4.18	0.577	43.586	Formal organizational maps are prepared within the organizational structure so that they lead to complete separation and independence between departments.
0	4	0.716	35.327	When following up on the implementation of the plans, the obstacles facing the bank are identified, and appropriate solutions are proposed to address them.
0	4.5	0.631	41.081	Ensure that the plans developed are flexible, accurate and clear.
0	4.1	0.545	47.564	It is ensured that the established policies are clear, frank, and

				understandable to the bank's employees.
0	4.03	0.706	40.127	Bank policies are interlinked and cover all of the bank's activities and problems of a recurring nature.
0	4.4	0.651	41.181	Ensures that the documents are designed in a good way to facilitate counting and counting.
0	4.2	0.516	51.439	Accounting work is divided so that one person is not alone to perform a specific operation from start to finish.
	4.18	0.155		

The table shows that the paragraph Ensure that the plans developed are flexible, accurate and clear have got the first order between the paragraphs of operational auditing in government banks where they were achieved with an average of 4.50, while the paragraph when following up on the implementation of the plans, the obstacles facing the bank are identified, and appropriate solutions are proposed to address them. I got the last arrangement between the paragraphs, as I achieved an arithmetic mean 4, the results indicate that the arithmetic mean of the axis is 4.18, and it is considered very strong, indicating the application of an elaborate system of operational audits in Iraqi government banks, and this makes them distinct in providing services to clients.

Table 7				
THE EFFECT OF OPERATIONAL AUDITING ON THE PERFORMANCE OF GOVERNMENT BANKS				
Sig	Mean	Stand.Dev.	T.test	Item
0	4.15	0.483	54.336	Operational audit is one of the internal audit subsystems and focuses on efficiency and operational audit.
0	3.95	0.504	49.584	Operational audit is concerned with financial and non-financial aspects in a balanced manner.
0	4.1	0.496	52.265	The operational audit focuses on a comprehensive examination of all aspects and functions of the bank.
0	4	0.506	49.96	The operational audit is concerned with the optimization of the resources available to government banks.
0	3.98	0.577	43.586	The operational audit seeks to assist management in achieving the objectives set for government banks.
0	3.85	0.662	36.773	Follow up on planning services quality and causes of deviations in the plan of quality and effectiveness programs.

0	4.05	0.316	81	The performance evaluation results are taken into consideration when deciding to upgrade employees in government banks.
0	4	0.392	64.498	Attempts are being made to optimize staff turnover.
0	4.05	0.592	42.224	The extent of implementation of activities related to the welfare of workers in government banks is monitored.
0	4.17	0.59	42.905	Operational audit affects the efficiency and effectiveness of financial and non-financial performance.
0	4.2	0.543	48.055	Operational audit contributes to verifying that the original approvals are obtained for setting up a project or obtaining services and others.
0	4.15	0.401	65.572	Operational audit helps reduce planning and training costs, data analysis, and quality reports.
	4.054	0.098		

The table 7 shows that the operative audit contributes to verifying that the original approvals are obtained for setting up a project or obtaining services and others has been given the first rank among the paragraphs of measuring the impact of carrying out the operational audit process on the performance evaluation of banks, where it was achieved with an average of 4.20, while the paragraph occurred Follow up on planning services quality and causes of deviations in the plan of quality and effectiveness programs last arrangement between paragraphs as it achieved an average of 3.85, and the results indicate that the mean of the axis 4.054 is very strong indicating the impact of the operational audit process on improving the use of resources in a way Optimizing and contributing to achieving the bank’s destruction and building flexible and clear plans So as to enhance its status.

Pearson correlation coefficient was used to test the hypothesis of the existence of a relationship between operational audit and evaluation of financial and non-financial performance. The results shown indicate that the value of the significance level is 0.000 which is less than 0.050, and the correlation coefficient value is 0.789, which indicates a strong positive relationship, that is, a positive role with Statistical significance for the application of operational audit in assessing the financial and non-financial performance of Iraqi government banks, the case of Wasit Governorate.

CONCLUSION

Through the study, it became clear to the knowledge of the reality of the operational audit in government banks. We have relied on the questionnaire and conducted the appropriate statistical analysis and test the hypotheses and it became clear that there is a clearly defined organizational structure within the bank, as those banks are committed to achieving the goals set effectively, and the plans set by the bank are flexible. Clarity and accuracy, and these plans contain a summary of the company's goals and policies by following the foundations of sound operational audit and the research hypothesis was accepted through correlation coefficient 0.789 with a strong positive relationship between operational audit and its elements and its impact on financial performance and others Financial t of government banks in Iraq.

REFERENCES

- Abdel-Sayed., & Hassan, N. (2010). Role of internal audit according to modern concepts and trends in control of cost of quality and its indicators (A field study of Tasluja cement factory). *Journal of Economic Sciences*, 26.
- Al-Hamashi., Ahmad, H., & Shallal, Z. (2010). The role of financial and non-financial Indictors in evaluation of the strategic performance, Case study the state company of textile industries in wasit for the period (2002-2007), University of Basra.
- Anderson., Mary., & Rebecca, N. (2011). "Financial or performance auditing, the role of elect auditors in Swedish Municipalities", Kristians and University.
- Ahmed, I.F. (2016). Factors affecting the quality of internal audit reports in Palestinian ministries and government institutions working in Gaza Strip, The Islamic University – Gaza.
- Carmichael, R. (2001). "Measures of efficiency and effectiveness as indictors of quality a system approach, Australia.
- Daft, & Richard, L. (200). *Organization theory & design, (7th Edition)*. New York. Google Scholar, Indexed at
- Daujotaite., Macerinskiene, Dalia., & Irena. (2008). "Development of performance audit in public sector". *International Scientific Conference Business and management*.
- David, W., & Martim. (2014). Operational audit. University of Florida. College of liberal arts and sciences. *Bureau of Economic and Business Research*.
- Gitman, L. (2000). *Principles of managerial finance, (9th, edition)*. N.Y. *Donnelley and Sons Company*.
- Hanan, Z.K., Saleh, M.B., Mezal, E.H., & Jalil, A.T. (2021). Detection of human genetic variation in VAC14 gene by ARMA-PCR technique and relation with typhoid fever infection in patients with gallbladder diseases in Thi-Qar province/Iraq. *Materials Today: Proceedings*.
- Hill, J., Pullen, & John. (2001). Implementation a strategic. Mercor Media, Inc.
- Jalil, A.T., Kadhun, W.R., Khan, M.U.F., Aleksandr K., Zaman, K., Hanan., ... & Abdullah, M.M. (2021). Cancer stages and demographical study of HPV16 in gene L2 isolated from cervical cancer in Dhi-Qar province, Iraq. *Appl Nanosci*.
- Khalili, Alireza, Tehani, Reza, Karami, Gholamreza, & Jandaghi. (2012). "Prioritizing the factors influencing the development of operational audit". *International journal of Academic research in Business*, 2(1).
- Manati, A. (2015). The impact of commitment to international standards of internal audit on the financial performance efficiency in the Jordanian Industrial Companies Listed on the Amman stock exchange, Middle East University.
- Marofi, F., Abdul-Rasheed, O., Rahman, H.S., Budi, H.S., Jalil, A.T., Yumashev, A.V., & Jarahian, M. (2021). CAR-NK cell in cancer immune therapy. A promising frontier. *Cancer Science*.
- Minu, & Mahbuba. (2012). Impact of performance audit on government social program – Case study On forest management in Bangladesh with particular focus on social forestry", Master, North South University.
- Rajab, I.M. (2013). The status of operational auditing in public joint stock companies in the gaza strip - Field study, The Islamic University – Gaza.
- Sarjito, I., Elveny, M., Jalil, A.T., Davarpanah, A., Alfakeer, M., Bahajjaj, A.A.A., & Ouladsmene, M. (2021). CFD-based simulation to reduce greenhouse gas emissions from industrial plants. *International Journal of Chemical Reactor Engineering*.
- Reza, T., & Ghorbanib, A.H. (2013). Operational auditing versus traditional method: A comparative investigation, *Management Science Letters* 3.
- Turki, J.A., Hussain, D.S., Meza, S.Q., Aravindhan, S., Kadhim, M., & Aljeboree, A. (2021). CuO/ZrO₂ Nano composites: Facile Synthesis, Characterization and Photo catalytic Degradation of Tetracycline Antibiotic. *Journal of Nano structures*.
- Vakili-Samiani, S., Jalil, A.T., Abdelbasset, W.K., Yumashev, A.V., Karpisheh, V., Jalali, P., & Jadidi-Niaragh, F. (2021). Targeting weel kinase as a therapeutic approach in hematological malignancies. *DNA Repair*, 103203.
- Widjaja, G., Jalil, A.T., Rahman, H.S., Abdelbasset, W.K., Bokov, D.O., Suksatan, W., & Ahmadi, M. (2021). Humoral Immune mechanisms involved in protective and pathological immunity during COVID-19. *Human Immunology*.

Received: 05- Dec -2021, Manuscript No. JMIDS-22-10819; **Editor assigned:** 08- Dec -2021, PreQC No. JMIDS-22-10819 (PQ); **Reviewed:** 16-Dec-2021, QC No. JMIDS-22-10819; **Revised:** 20-Dec-2021, Manuscript No. JMIDS-22-10819 (R); **Published:** 08-Jan-2022.