

Investigating the role of internal audit quality on cost management (avoiding extravagance in consumption) emphasizing the realization of the components of resistance economy

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Abstract

Today, achieving economic growth and development is one of the main and important goals of all countries, including Iran. Considering the special conditions of Iran and the existence of extensive sanctions, achieving economic growth is facing more and more severe restrictions; To overcome these limitations or at least adjust them, different solutions can be imagined, one of which is to follow the model of resistance economy. This research deals with the less-seen role of internal audit in realizing the components of a resistance economy. Based on this, the main goal of this research is to examine the role of internal audit quality in cost management with an emphasis on the components of resistance economy, which was prepared after studying the available sources, questionnaires based on previous studies, experts' opinions and internal audit executive instructions, which were approved. Its validity and reliability were distributed among the community of working internal auditors and members of the internal audit association. The type and method of the present research is the type of applied research and its method is correlation. The research findings obtained by using confirmatory factor analysis and using structural equations (smart pls software) show that there is a significant relationship between the quality of internal audit in the realization of the components of resistance economy (cost management). There is a significant relationship between the quality of internal audit and economic efficiency. There is a significant relationship between internal audit quality and efficiency. There is a significant relationship between the quality of internal audit and effectiveness. Therefore, the results of the findings indicated this. that the quality of internal audit is effective in realizing the components of resistance economy (cost management).

Keywords: Resistance economy, internal audit, effectiveness, efficiency, cost management
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1 Introduction

While many major countries in the world are still dealing with the economic consequences of the coronavirus pandemic, to which the crisis of the Ukraine war has also been added, and therefore it has doubled the economic problems and problems for them, and in the meantime, the economy of Iran is also facing these problems and the issues facing the most severe sanctions imposed in history [16]. Paying attention to economic indicators such as inflation, unemployment rate, economic growth, investment rate, etc., shows that the economy of our country is not functioning properly, which is due to structural and management problems on the one hand, and on the other hand, due to The strict regime of international sanctions against Iran [13]. These factors have caused the problems to intensify and the economy to face many difficulties and bottlenecks. Therefore, the country's economy needs a model to move forward and is compatible with the current conditions, which can moderate some of these pressures and control and reduce the economic losses caused by the crippling regime of sanctions [1]. The combination of these factors and the extent and length of the sanctions led the country's leadership to propose a resistance economy strategy to make the sanctions less effective or ineffective. Resistance economy can be thought of in different ways, and in general, any mechanism that leads to the increase of the country's ability against the extensive sanctions of the United States and other countries that follow it is included in this framework. Therefore, the resistance economy can be considered as including policies and components that can reduce the economic problems in society by implementing them. The components of resistance economy, which are extracted from the literature of this field, can be counted up to ten components. One of these areas is cost management. This article examines the impact of internal audit quality on this component of resistance economy, in other words, it shows the less noticed and neglected role of internal audit quality in realising a component of the total components of resistance economy [3].

2 Research background

The knowledge of economics shows itself in the mirror of thought every moment, sometimes it bows to humility in the form of wisdom, and sometimes it dominates the big throne, and other times it shows itself with an ornament adorned in a wide range of growth and development. Well, what is based on this knowledge is the structural transformations that have been revealed in the passage of time in the branches of micro and macro economy, capitalist economy, socialist economy, theoretical and applied economics, etc [15]. But sometimes the economic challenges and special conditions governing some societies cause experts and thinkers to try to add to the branches of economics in pursuit of innovation and ideation and formulate new economic models for specific societies. Among these new projects, we can mention the theory of resistance economy, which has been proposed as a solution to overcome the economic problems of Iran under sanctions since 2010 [7]. He has focused on reforming the economic system, reforming the consumption pattern, stability and administrative and financial health, economic jihad, double work, national production and supporting Iranian capital, managing and saving costs, organizing the economic system and promoting the school of Islamic economics [15]. From a theoretical point of view, it can be said that the view of a resistance economy is consistent with the theory of economic resilience. Because Prings states that economic resilience is the ability of a system to withstand market or environmental shocks without losing its abilities and capacities for optimal and efficient allocation of resources and to redistribute resources. This is despite the fact that some economists have used the concept of resistance along with the promotion of an economic system. Therefore, the foundation of the resistance economy, which is tied to the consolidation and strengthening of the economic system with the aim of improving the national economy, can be aligned with the theory of economic resilience [7]. And since saving costs and preventing the wastage of resources is one of the important goals in the resistance economy, therefore the role of cost management as a solution to recognize changes in domestic production and sales methods, create new discussions in financial fields and Applying cost management for continuous improvement seems important and fundamental [6]. The importance of this issue has attracted the attention of researchers and, following their studies, they investigate cost management systems, the factors affecting them, and the role and place of such systems in the resistance economy. Among these researchers, we can mention Islamzadeh et al [11] who conducted research related to explaining the problems and solutions of cost management in public sectors using the Delphi method and using the findings of their research, 47 problems were identified. to manage government expenses and provided 14 solutions to solve these problems. Some other researchers have investigated the impact of different aspects of cost management in their studies. Among these researchers, we can mention Nazaripour and Mirzaee [14] investigated the impact of two aspects of strategic cost management, including executive cost management and structural cost management, on the financial performance of companies and using data 126 manufacturing companies in Isfahan showed that executive and structural cost management are closely related and jointly affect the financial performance of companies. Some other studies have pointed out the impact of the role of cost management in taking over the market and overcoming competitors. The studies of Yaghoubian and et al [18]. are among these studies. Because in their study on the impact of cost management strategy on organizational

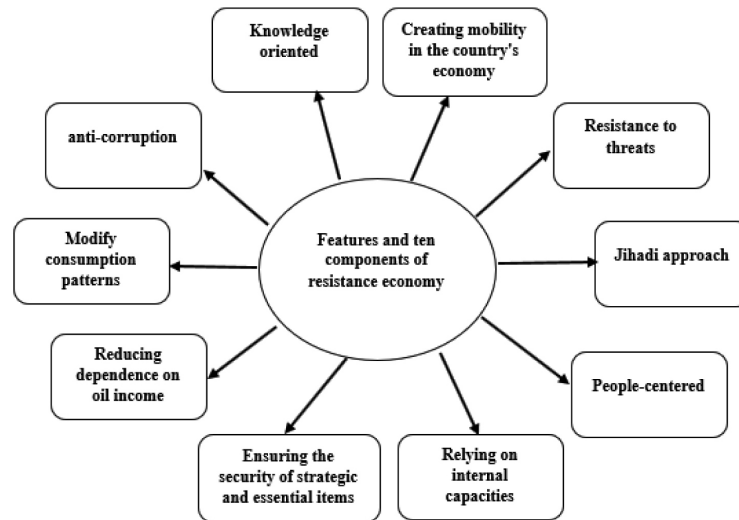


Figure 1: ten components of the resistance economy (source: taken from the conducted researches)

performance, they found that this strategy, with the aim of reducing costs as much as possible, captures a larger share of the market than competitors, and maintains stability and stability in the market as its main goals. But since the ultimate goal of cost management systems is to plan and control cost-generating activities and optimize the operations of an organization [7]. Therefore, the role of accountants and auditors in clarifying operations, reducing investment risks and applying optimal management by developing a culture of accountability and anti-corruption is very significant [14]. Meanwhile, the role of internal auditors is considered as a driver for the success of organizations. Because they are able to provide quality reports to managers and governors to inform them about the performance of the business unit and by providing reassuring and consulting services, they help managers to reach the fortress. Therefore, the studies conducted in this regard reveal the role and position of internal audit in cost management and in economic systems, including the resistance economy. Among these researchers, we can mention Huang [10] who investigated the role of internal audit quality and internal controls in Huawei and showed that Huawei in the fight against embezzlement, waste of resources and corruption at the level of senior managers It has designed three control lines including business management, departments and executive units, and risk management, and finally, the internal audit unit acts as a soft (cold) deterrent to a continuous and independent evaluation in the role of a reassuring valve. Some other researchers believe that the support of internal auditors by the management can increase the audit quality and ultimately improve organizational performance. [17] is one of these researchers who, in a study on the role of internal audit indicators and their support for good governance, showed that if internal auditors are supported and supported by the organization's management, their accountability increases as well as internal controls can have the greatest effect on corporate governance. Although the aforementioned studies have expressed the role and position of cost management and the quality of internal audit in a resilient economy, other studies such as the studies of Milani [12], Heydari et al [9], Azarmi et al [2] They were considered prominent in the resistance economy. Among these, we can mention the importance of cost management and audit quality in realizing components such as anti-corruption and reforming the consumption pattern, ensuring the security of strategic and essential items.

Therefore, with the increase of threats and economic pressures on Iran, it seems necessary to use an economic system that can maintain domestic endurance in the conditions of sanctions and international pressures and provide the basis for growth and prosperity by controlling and reducing costs. Therefore, knowing the characteristics, components and influencing factors can play an important role in advancing the final goals of this economy. Since in past studies the importance of the role and quality of internal auditors as a factor in improving the cost management system in the economy has been less discussed, so in this study, this issue has been addressed in order to be able to identify the role of internal auditors on cost management and avoid wastage of resources and He emphasized anti-corruption in realizing the components of resistance economy. Therefore, in order to achieve these goals, first the conceptual model of the research was drawn according to Figure (2) and then the relevant problem was investigated using the research hypotheses.

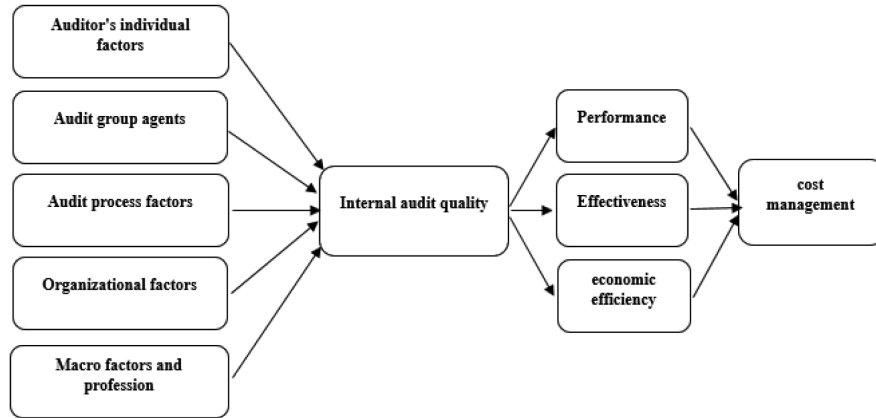


Figure 2: Research conceptual model (source, author)

3 Conceptual model and definitions of found model components

In this research, due to the fact that the role of internal audit is out of influence in the realization of some components, such as the jihadist approach or time limit, the researcher focused on examining the role of the quality of internal audit in the realization of the important component of the resistance economy (correction of the consumption pattern or cost management) as follows. has taken:

3.0.1 Cost management

Extravagance in consumption and excessive use of resources and production factors cause waste of resources and the creation of double wealth without added value for economic enterprises and the economy in general, one of the basic and generally accepted principles in the economy, the principle of scarcity of resources and production factors in the economy Therefore, the production of goods and services in the economy is based on the assumption that resources are limited, only through cost management (consumption management), a suitable environment can be provided for the activities of economic enterprises in competitive markets. causes other people to suffer losses in general, and the result of wasteful consumption of resources and production factors is nothing but the bankruptcy of companies, an increase in the volume of imports, a weakening of domestic production, etc. Paying attention to the costs of multiple production units, or in other words, cost management is of great interest to managers, and every company must choose a method to reduce costs, control and reduce its costs according to its own conditions. One of the headings of resistance economy is supporting national production and reforming the consumption pattern, therefore cost management should be done in line with reducing production costs and raising the quality of domestic products, cost management in activating domestic capacities, improving the business environment, and supporting knowledge-based companies. The pattern of resource consumption is used [5].

3.0.2 Conceptual model of research

Based on this conceptual model, the present research includes the following hypotheses:

4 Research hypotheses

4.1 The main hypothesis of the research

Hypothesis 1: Is there a significant relationship between the quality of internal audit and the realization of the components of resistance economy (cost management)?

4.1.1 Sub-hypotheses of the research

First hypothesis: There is a significant relationship between internal audit quality and economic efficiency. Second hypothesis: There is a significant relationship between internal audit quality and efficiency. Third hypothesis: There is a significant relationship between internal audit quality and effectiveness.

5 Research methodology

The current research is an applied research in terms of the classification of research based on the objective. The purpose of research is to develop applied knowledge in a specific field. The current research is a descriptive research in terms of classification according to the method. Among the descriptive researches, this research is a correlational type of research, in order to collect the desired information and measure the research criteria, a questionnaire was used. The indicators measured in the research, before being put to the survey in the form of a questionnaire, were given to several experts and professors, and finally, the agreed questionnaire was used as a data collection tool. After collecting the statistical data (from the answers to the questionnaire), it was analyzed using the Excel software and the research hypothesis was analyzed using the structural equation modeling method using the Smart PLS software. According to the purpose of the statistical community research, working members of the Iranian Internal Auditors Association have been considered. This research is in a period of three years from November 2017 to February 2019.

6 Findings

6.0.1 Descriptive findings

Table 1: The demographic findings of the present study are presented in Table 1.

Percent	Number	Items	Variable	Percent	Number	Items	Variable
31	94	Internal Auditor	Job	73	217	Man	gender
7	21	Official accountant		27	82	Female	
22	66	Accountants		14	43	P.H.D	education
9	27	Auditor of the Accounts Court		86	256	Masters	
31	91	Audit committee member	Work experience	92	274	Accounting	Academic discipline
16	47	Less than 5 years		5	17	audit	
28	85	Between 6 and 10 years		3	8	Economy	
34	102	Between 11 and 15 years		Source: Research findings			
19	55	Between 16 and 20 years					
3	10	More than 20 years					

6.0.2 Data fit tests in factor analysis

In conducting factor analysis, first, it must be ensured whether the data can be reduced to a few hidden factors or not. For this purpose, the Keizer-Meir-Olkin and Bartlett tests were used. Table 2 shows the results of the test. Considering that the values of Keyser's test statistic are higher than 70%, so the appropriateness of the data to

Table 2: The results of data fit test

Test type	statistics	Test type	statistics	Degrees of freedom	meaningful
Kaiser test	0.916	Bartlett's sphericity test	128762.981	6216	0.000

perform factor analysis was confirmed. Also, according to the significance of Bartlett's corvit test, it can be seen that the correlation matrix is not the same and there is a correlation between the variables and it is possible to perform factor analysis.

6.1 Validity and reliability of the questionnaire

The Relative Coefficient (*CVI*) and the Content Validity Index (*CVR*) are two tools to determine content validity in a quantitative way. In this method, by sending a questionnaire to 15 professional experts (internal audit), they were asked to provide the necessary feedback related to the questionnaire. The votes of the group members are quantified through the following formula:

$$CVR = \frac{n_e - \frac{N}{2}}{\frac{N}{2}}$$

In this regard n_e is the number of specialists who answered the "necessary" option N is the total number of experts participating in this validation.

The minimum *CVR* according to the selection of 15 experts to determine the validity of the questionnaire is equal to 0.49. If the calculated value is greater than 0.49, the validity of the content of that item is accepted. It also calculates the relative coefficient (*CVI*) by aggregating the favorable scores (necessary and useful but unnecessary) for each item. The higher the content validity, the value of the relative coefficient tends to 1. The following equation determines how to calculate the relative coefficient.

$$CVI = \frac{\Sigma CVR}{\text{Retained Numbers}}$$

ΣCVR : The sum of the calculated values of content validity index, the number of remaining questions.

To check the validity of research divergence, Fornell and Larcker criteria were used. Fornell and Larcker's criterion is based on the idea that a variable shares more variance with its predictors than with other variables (Hair et al., [8]). The test results are presented in table number (3). After running the PLS algorithm, the results of the analysis, in which the average values of the extracted variance are marked in bold and italics on the main diameter. As a result, according to the criteria of Fornell and Larcker, divergent validity is established for the research model. Also, in this

Table 3: Fornell's and Larcker's criterion to check divergent validity

Local variables	Effectiveness	economic efficiency	Organizational factors	Process factors	Auditor's individual factors	Macro factors	Audit group agents	Performance
Effectiveness	0.976							
economic efficiency	0.596	0.978						
Organizational factors	0.632	0.63	0.983					
Process factors	0.64	0.639	0.879	0.961				
Auditor's individual factors	0.639	0.639	0.795	0.784	0.988			
Macro factors	0.635	0.634	0.696	0.684	0.797	0.987		
Audit group agents	0.631	0.629	0.887	0.878	0.887	0.889	0.97	
Performance	0.595	0.896	0.63	0.639	0.635	0.634	0.629	0.971

Source: Research findings

research, in addition to the Fornell and Larcker criterion, the validity criterion of the ratio of different to similar traits (HTMT) has been used. which is equal to the average of all the coefficients of the reagents that measure different variables, compared to the average of the correlation coefficients of the reagents that study the same variables. The acceptable value of this ratio is less than 0.9, if it is more than this value, the measurement model will not have the appropriate validity conditions, the results of Table 6 show this ratio in this research. The results show the validity of the measurement model of the present study.

Considering that it is less than 10%, it can be said that the model has a good fit and the data of this research has a good fit with the factor structure and the theoretical foundation of the research, and this indicates that the questions are aligned with the theoretical structures.

In the above form of this research, the path coefficients related to the causal relationships of the research variables have been proposed. The path coefficient expresses the existence of a linear causal relationship and the intensity and direction of this relationship between two latent variables. In fact, it is the same regression coefficient in the standard mode that we used to see in simpler simple and multiple regression models. It is a number between -1 and +1 which, if equal to zero, indicates the absence of a linear causal relationship between two hidden variables. It should also be said that if the value of the path coefficient between the independent variable and the dependent variable is positive,

Table 4: Validity criterion of the ratio of different to similar characteristics to check divergent validity

Local variables	Effectiveness	monopoly	transparency	economic efficiency	Organizational factors	Process factors	Auditor's individual	Macro factors of the cycle	Audit group agents	responsiveness	Performance
Effectiveness											
economic efficiency	0.802	0.572	0.572								
Organizational factors	0.634	0.67	0.667	0.633							
Process factors	0.645	0.679	0.676	0.644	0.786						
Auditor's individual factors	0.642	0.671	0.666	0.642	0.798	0.692					
Macro factors	0.638	0.675	0.672	0.637	0.454	0.792	0.701				
Audit group agents	0.636	0.679	0.678	0.634	0.694	0.598	0.894	0.796			
Performance	0.701	0.573	0.572	0.502	0.633	0.645	0.641	0.637	0.634	0.574	

Source: Research findings

Table 5: The fit indices of the measurement model of the research variables and the structural model of the hypothetical model

Chi- Square	SRMR	Model
32335.042	0.087	Measurement pattern

Source: Research findings

we conclude that with the increase of the independent variable, we will see an increase in the dependent variable. And vice versa, if the value of the path coefficient between the independent variable and the dependent variable is negative, we conclude that with the increase of the independent variable, we will see a decrease in the dependent variable. In this section, since it is a reflective model, it shows the relationships and coefficients and influence between the variables.

Chart 2 shows the status of the standard estimation of factor loadings, the larger the factor loading is and the closer it is to the number one, that is, the observed variable or (question) can better explain the underlying or latent variable. If the factor load is less than 0.3, the relationship is weak and it is ignored. A factor load between 0.3 and 0.6 is acceptable, and if it is more than 0.6, it is very desirable. In the case of significance, the value of t (path coefficient in the case of significance) must be greater than 1.96 so that the relationship between each question and the desired variable is significant. If the value of t for all questions is greater than 1.96. It can be said that the relationship between the questions and the desired variable is meaningful and the questions are suitable explanations for the desired variable.

6.2 Inferential findings

The results of the significant coefficients for each of the hypotheses, the standardized coefficients of the paths related to each of the hypotheses and the results of the hypothesis examination at the 95% confidence level are presented in Table (6). Considering that the significance coefficients of the variables are higher than the absolute value of 1.96, the

Table 6: test of research hypotheses

hypothesis	Causal relationships between research variables	Path coefficient β	T-Value	P-Value	Test result
H_1	Internal Audit Quality Factors-> Cost Management Elements	0.645	19.122	0.000	confirmation
H_{1-1}	Internal audit quality factors-> economic efficiency	0.641	19.093	0.000	confirmation
H_{1-2}	Internal audit quality factors-> efficiency	0.639	19.127	0.000	confirmation
H_{1-3}	Internal audit quality factors-> efficiency	0.640	19.161	0.000	confirmation

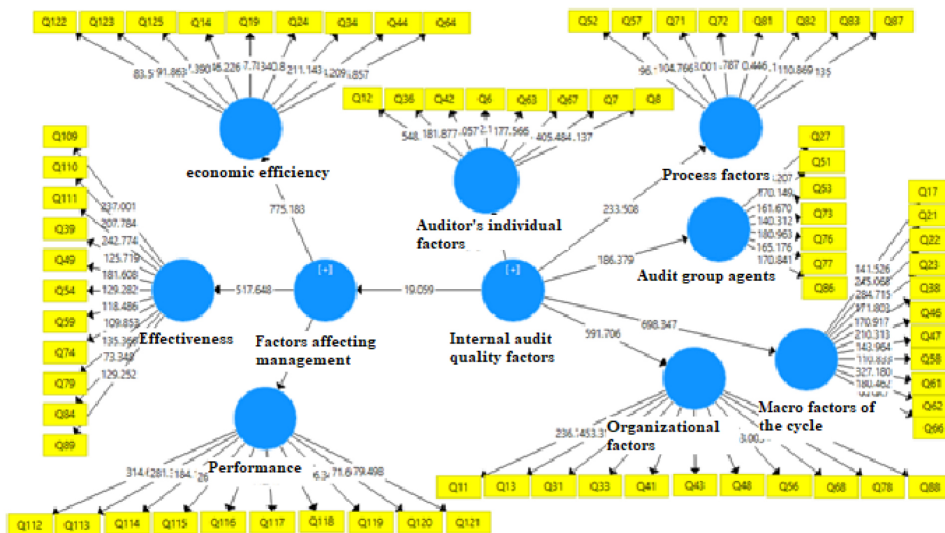
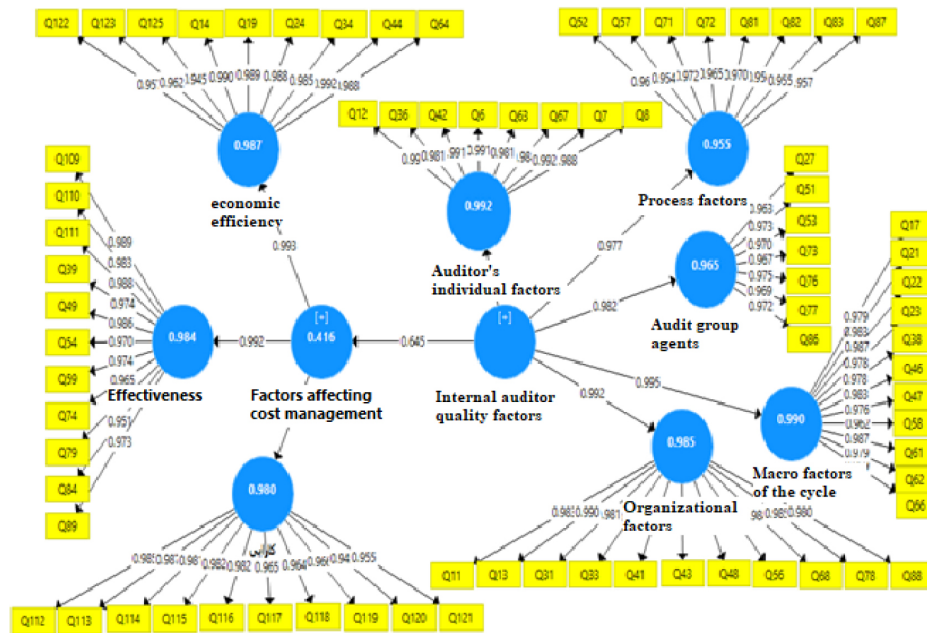


Chart 2: Relationships and coefficients and influence between variables

hypotheses are confirmed.

7 Conclusion

In recent years, with the imposition of cruel sanctions, the problems of inflation, increase in the unemployment rate, decrease in economic growth, decrease in the rate of investments, etc. have intensified and the country's economy has weakened. Therefore, the country's economy needs a model to move forward and fit the existing conditions so that the threats of the enemy such as sanctions do not prevent its growth and the vulnerability is minimized. With the communication of the general policies of the resistance economy by the leadership, the void of a suitable model was removed. In order to overcome the current situation, it is necessary to apply resistance economy policies. Among the things that play an important role in the realization of the resistance economy model is the correct management of expenses. Cost management is one of the pillars of resistance economy; which can both create prosperity in production and employment and bring prosperity. The resistance economy cannot be realized except in the shadow of the cooperation of the whole society and attention to its components, which is one of the most important requirements for the realization of the resistance economy, cost management, cost management can be fruitful and successful before its design and implementation in economic enterprises, First, carefully evaluate the factors affecting it. And the strengths, weaknesses, opportunities and threats have been identified. Therefore, one of the factors affecting the success of economic enterprises is the efficiency of supervisory units, including internal audits. Internal audit helps the organization to achieve its goals by adopting a systematic approach to evaluate and improve the effectiveness of risk management processes, control processes and corporate governance. Auditors in the field of pathology of obstacles and requirements for the realization of a resilient economy, providing awareness to stakeholders to provide financial resources in macroeconomic projects, providing expert analyses and solutions in the financial field, paying attention to the quality of services received, paying attention to the needs of beneficiaries, participation and cooperation with institutions And relevant organizations can be effective. Therefore, in this article, an attempt was made to study and examine the effect of internal audit quality on cost management, emphasizing the realization of the components of resistance economy. The results of the path analysis of this model of this hypothesis showed that the coefficient of influence of internal audit quality on the components of resistance economy (cost management), (0.645) is positive and significant. Therefore, the second main hypothesis of the research was accepted at the confidence level of 0.95%. On the other hand, the value of the F2 statistic is more than 0.35%, which indicates a high (strong) effect coefficient of internal audit quality alone on cost management. Also, the main hypothesis of this research seeks to establish a meaningful relationship between internal audit quality factors and effective elements. It is cost management. Considering that the T-value is 19.122, the main hypothesis of the research was confirmed. In other words, improving the quality of internal audits reduces production costs and at the same time increases the quality of internal production. So it can be said that the quality of internal audit increases economic efficiency, efficiency and effectiveness. It is worth mentioning that so far no research has been done in the field of examining the role of internal audit quality in the realization of the components of resistance economy, so it is possible to compare the results of the current research with other research.

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