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Impact of Auditors' Attributes on the Identification of Creative Accounting Practices in Pakistan

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ABSTRACT

Accounting creativity is the process of changing financial information beyond the limits of accounting norms to provide an improved overview of a company's financial status and performance. The current study investigates creative accounting practices in Pakistan, focusing on auditors' competency, integrity, independence, and ethics in detecting creative accounting practices, thereby enhancing financial transparency in the business context. The data for the study were collected via a questionnaire using a Google Web form shared with 120 auditors from audit organizations working in Pakistan. The results of multiple regression analysis revealed that auditor competency, honesty, independence, and ethics have a significant influence on detecting creative accounting practices followed by accountants to manipulate the financial position and performance of their organizations. The results of this study hold significant practical implications for auditors, regulators (such as the SECP), and policymakers. Future research may be focused on assessing the efficacy of audit committees in overseeing companies' stakeholder reporting and their management of ethical and sustainability concerns. This study contributes to the literature by exploring the realm of accounting creativity in Pakistan, specifically delving into auditors' capabilities and integrity in identifying creative accounting practices. It sheds light on the significance of auditors' competency, honesty, and ethical considerations in uncovering manipulative financial reporting strategies employed by accountants.

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1.0 Introduction

Creative accounting practices can distort financial statements, mislead stakeholders, and pose a threat to financial reporting integrity, posing severe consequences for investors, creditors, and other stakeholders. This study aims to investigate how the ethical practices of auditors affect their capacity to identify instances of creative accounting. The concept of "creative accounting" was first used in Mel Brooks' 1968 film 'The Producers' (Stanwick et al., 2013). Seeing that various researchers have sought to define creative accounting; no general concept has been widely used to date.

According to Bolkaoui (2004), creative accounting practices misrepresent actual financial information by smoothing organizations' financial outcomes. It also impairs the capacity of stakeholders to make correct decisions. However, Liu and Zhou (2020) highlighted that auditors' ethical beliefs, moral growth, and professional devotion are more effective for the identification of creative accounting methods. This shows that enhancing auditors' ethical and moral standards can improve the integrity of financial reporting. An earlier study by Smith (1998) identified 12 manipulation tactics typically used to impact the financial statements of firms.

Later, Sulistiawan et al. (2011) assert that creative accounting is employed by business entities to achieve specific outcomes, such as aligning the financial outcomes with their financial goals. According to Mwakalobo (2010), comparing net income with operating cash flows can detect creative accounting practices. The company's operational performance, as measured by its cash receipts and disbursements, is reflected in its operating cash flow. Therefore, we will contrast variations in net income with variations in operating cash flow.

According to Mulford and Comiskey (2002), creative accounting techniques can boost earnings but do not produce operating cash flow. If net income rises but operating cash flow falls, this may be a sign of profit growth from non-operating activities such as asset sales or changes to accounting procedures (Mulford & Comiskey, 2002; Suprajadi, 2005). Mwakalobo (2010) highlighted that a decrease in cash flow alongside an increase in net income could also indicate creative accounting practices. Later, Usmar (2014) emphasizes that creative accounting falsifies financial statements to achieve desired outcomes rather than providing impartial and consistent reporting by taking advantage of loopholes in regulations and disclosure procedures. More specifically, the level of rationality and objectivity in accounting is contingent upon the extent to which those who interpret the regulations possess reason and objectivity. (Kamau et al., 2015; Stanwick & Sarah, 2014).

The present study addresses a well-defined issue regarding the role of audit ethics in identifying and eradicating creative accounting methods. It is widely believed that, while auditor competence is important, auditors' effectiveness in detecting and controlling these activities is primarily determined by their adherence to ethical standards. Consequently, there is a pressing need to trigger auditors' functions to enhance their ability to detect and prevent creative accounting techniques. Creditors have suffered significant financial losses due to decisions based on inaccurate information resulting from various types of creative accounting, highlighting the problem at hand. Thus, this study aims to investigate the impact of auditors' professional attributes or qualities on detecting and eliminating creative accounting methods.

The importance of this study arises from the negative effects that users encounter as a result of making decisions based, in part, on false financial information. The reported income may differ significantly from the factual figures when financial statements undergo manipulative creative accounting practices. All professions must adhere to a set of ethical principles and guidelines, regardless of whether they are explicitly outlined. Auditing, for instance, has its own set of established ethical standards known as the Code of Professional Ethics. This is crucial for auditors, as their failure to uphold these moral norms could potentially harm the organizations they serve.

The current study distinguishes itself from previous research by focusing on the ethical dimension of the audit profession and also with a special focus on auditor competence in detecting instances of creative accounting, rather than solely examining the role of auditors in detecting such practices. Most importantly, this study also includes public sector auditors, the most neglected area. Other prior studies have emphasized the importance of auditors' competence but have neglected to investigate the ethical issues involved. Consequently, these studies have failed to explore the potential impact that ethical considerations could have on limiting creative accounting practices.

This study makes a valuable contribution to the existing literature by demonstrating that auditor competency, honesty, and ethics have a considerable impact on the detection of creative accounting practices. The research offers valuable insights into the proficiency of auditors in identifying these practices. This research is very useful for professional auditors, audit firms, SECP, chief finance officers, policymakers, and most importantly, potential investors. Specifically, the study aimed to contribute to the existing body of knowledge on auditing practices and provide insights that can inform policy decisions and improve the quality of auditing services. The findings of the study can thus be of value to auditing organizations, policymakers, and other stakeholders who are interested in promoting transparency and accountability in the public sector.

2.0 Literature Review

2.1 Creative Accounting

Creative accounting, a practice that began during the Industrial Revolution and has grown since the 1980s, has led to the failure of many large firms worldwide. Earnings management, income smoothing, manipulation, and fraudulent reporting are all involved. Accounting standards forbid accounting manipulation and fraudulent practices, but Rosner (2003) defines them as management's purpose to tamper with accounting transactions and financial statements.

Qian et al. (2015) stated that creative accounting is a technique commonly used in information engineering and financial reporting to present financial information in a manner that enhances its appearance, often deviating from honest representation. Accounting standards require companies to disclose the accounting methods and policies they select to use. Creative accounting involves various methods and tools used individually or in conjunction with other accounting practices, categorized into four groups by Amat et al. (1999). Accounting methods, financial statements, estimation, prediction, artificial transactions, and genuine transactions are all important factors in financial reporting. Why should management utilize creative accounting? A variety of reasons, including Amat et al. (1999), may drive management to use creative accounting. Some of these reasons are briefed below.

- Management may opt for a steady profit growth trend and fluctuating profits from period to period, known as income smoothing.
- The management may employ inventive accounting techniques to match its earnings to the projections of financial experts and other relevant stakeholders.
- To keep control over policy changes that increase income, managers may use creative accounting techniques, which lessen the distraction of bad news.
- Using creative accounting, management may show strong profits or lower borrowing levels to sustain its market share price.
- Enhancing the benefits of internal knowledge.

The study examines auditors' role in fraud detection and their procedures for reducing cases. Auditors rely on primary analysis to estimate fraud risk factors and use specific procedures in each audit step.

2.1.1 Impact of Auditor’s Competency on the Identification of Creative Accounting Practices

To become an auditor, one must fulfill several requirements, including education, training, testing, experience, and continual improvement. One must also uphold professional norms and principles and maintain suitable control systems (Hosseinniakani et al., 2014). To become competent, auditors must acquire fundamental qualities from education and training, including general knowledge, abilities, work attitude, personality, and expertise. Bonner and Lewis (1990).

An auditor's professional competence is the ability to apply information and expertise in a practical way to carry out the auditing process in a precise, meticulous, and objective manner. Companies must prioritize providing exceptional care to their clients. This entails taking the necessary steps to guarantee that clients receive the best possible service; practitioners need to continuously improve their professional knowledge to stay up to date with the newest field, advances, regulations, techniques, and approaches (Anderson et al., 1998).

Highly competent auditors enhance audit quality by identifying inconsistencies in financial records and statements. As mentioned by Kertarajasa et al. (2019), the audit process and quality can be compromised when auditors lacking competence place undue reliance on the opinions of others. Auditor competence, which encompasses knowledge, skills, and experience, significantly influences audit quality. Higher auditor competency improves audit quality because it gives auditors a wider range of information and makes it easier for them to spot lies.

Several studies have demonstrated a positive relationship between audit competency and creative accounting deduction, with more experienced auditors being more capable of spotting lies. Zahmatkesh and Rezazadeh (2017) conducted a study to examine the impact of work experience, professional competence, motivation, accountability, and objectivity of auditors on the identification of creative accounting practices. The study found that the professional competence, accountability, and objectivity of auditors significantly affect the identification of creative accounting practices.

Syamsuddin et al. (2014 asserted that the quality of an auditor's competency has a direct impact on their level of professional skepticism, which in turn directly influences the quality of the audit and the identification of creative accounting practices. Oktari et al. (2020 indicate that the competency of auditors has a significant impact on the quality of audit outcomes in the identification of creative accounting practices. Furthermore, auditor independence affects the quality of these outcomes. Auditor ethics can moderate the influence of competency on the quality of audit results through the deduction of creative accounting practices.

The study conducted by Usman et al. in 2014 reveals that the identification of creative accounting practices is significantly influenced by the simultaneous presence of competence, independent thinking, and a professional attitude. Abdelmoula (2020) points out that the competence, independence, and reputation of joint auditors have a significant impact on the quality of joint audits. Companies that employ joint auditors with higher levels of competence and independence are more likely to achieve a higher quality joint audit.

According to Pandoyo's (2016) research, the attributes of competence, integrity, and ethics exert a significant influence on the quality of auditing in detecting instances of creative accounting. The study reveals that the most critical components of such attributes that influence audit quality include the auditors' ongoing training and development programs, their methods of executing their responsibilities, and their adherence to codes of conduct. Formulated as follows, the first study hypothesis takes into account the aforementioned affirmations:

H_1: Auditors' competency has a significant positive impact on the identification of creative accounting practices.

2.1.2 The impact of auditors' independence on the identification of creative accounting practices.

The objective of the study is to evaluate the importance of audit independence in the capacity of external auditors to oversee and monitor the banking sector. The study also looks into situations that could compromise auditor independence. The study concludes that, even though there is support for external auditors to play a twofold function as well as reporting accountants, there is still concern about auditors. Because of this, there should be more safeguards in place for the twin responsibilities of reporting accountants and external auditors, and there ought to be more choices before turning to a reporting accountant as a last resort. In addition, the research indicates that mandatory rotation of auditors could have negative effects; thus, a cost-benefit analysis is necessary before determining whether or not to implement it. The study also suggests that auditors should bear greater responsibility for any adverse outcomes that may arise from their actions toward third parties. Based on research conducted by Al Momani and Obeidat (2013), auditors' capacity to identify creative accounting methods is greatly impacted by their independence, honesty, objectivity, contingent fees, advertising rights, commission determination, and organization form.

H_2: Auditors' independence has a significant positive impact on the identification of creative accounting practices.

2.1.3 The impact of auditors' integrity on identifying the practices of creative accounting.

To defend the public interest in auditing, the public interest must uphold integrity, which includes independence, impartiality, fairness, honesty, ethical standards, and professional conduct (Aswar & Hikmayah, 2019; Jelic, 2012). As per Kertarajasa et al. (2019) and Suyono (2012), Honesty is the foundation of public trust; it also directs auditors when they assess their choices about relevant ethical standards. According to Ningrum and Wedari (2017), to build trust and produce reliable results, auditors must demonstrate honesty, courage, wisdom, and responsibility by following the integrity principle. Viewing an auditor as trustworthy throughout the audit process can support making trustworthy decisions, thus rebuilding and enhancing public trust (Wardayati, 2016; Ningrum & Wedari, 2017). According to Furiady and Kurnia, 2015; Bouhawia et al., 2015; and Kertarajasa et al., 2019 studies, the integrity of auditors plays a significant role in the auditing process and positively affects the overall integrity of the audit. The integrity of the auditor significantly influences the quality of an audit, as indicated by the aforementioned findings. Therefore, we can formulate the following hypothesis:

H_3: Auditors' integrity has a significant positive impact on the identification of creative accounting practices.

2.1.4 The impact of auditors' ethics on the identification of creative accounting practices.

Ethical behavior is essential in all professions, including auditing, which is essential for society's benefit. Non-adherence to these ethics can lead to professions losing their importance and usefulness (Arens, 2010). By adhering to the standard of professional ethics known as generally accepted accounting principles (GAAP), auditors ensure the accuracy and reliability of financial accounts. Which establishes ideal conduct guidelines as well as particular, legally binding regulations. Conduct rules are moral guidelines for auditors, requiring them to be independent, not disclose confidential client information without consent, and not perform professional services for a contingent fee if they also perform audits or financial statements. They are prohibited from falsely soliciting clients, receiving commissions or referral fees, or practicing under misleading firm names. These rules are enforceable and apply to all practicing auditors. The AICPA's Division of Professional Ethics frequently provides justified interpretations of the code of conduct for practitioners with questions about a particular subject. The professional ethics division executive committee makes ethical decisions and provides justifications and responses to codes of behavior submitted by practitioners and interested parties to the AICPA. Furthermore, despite their high level of skill, the majority of users and interested parties think auditors are to blame for disregarding the moral standards of their profession. Despite their high skill level, many stakeholders blame auditors for ignoring moral standards.

Finally, the research by Moldovan et al. (2010) investigates how creative accounting can be used to manipulate accounts and compares it to the presentation of a fair view. It draws attention to the conflict between the fair view principle and creative accounting and offers suggestions for improving professional ethics and accounting regulations that businesses and other interested parties might implement. Upholding strong ethical standards in auditing is highly regarded, as it contributes to delivering high-quality audits. Referred to as auditor ethics, these moral principles guide auditors in fulfilling their responsibilities to clients and the public interest (Campbell, 2005). Auditor professional ethics refer to a moral code that helps auditors conduct quality audits. According to Pflugrath et al. (2007), ethical standards and audit principles are essential for highly skilled auditors to maintain objectivity, caution, integrity, independence, secrecy and competence. Studies by Kamil & Fathonah (2020); Syamsuddin et al. (2014), as well as Kertarajasa et al. (2019), support this claim and offer relevant literature that allows for the development of the following hypothesis:

H_4: Auditors' ethics has a significant positive impact on the identification of creative accounting practices.

3.0 Methodology

The researcher gathers data for this study using a questionnaire, which serves as the primary instrument for data collection. To ensure a substantial response rate and promote candid answers, participants are presented with a questionnaire in the form of a Google Form. The questionnaire's introduction cover outlines the research objectives and emphasizes the researcher's commitment to keeping the information confidential. For testing the hypotheses, information about auditors' attributes was collected through a questionnaire. The first section of the questionnaire is an overview of the subject. In section 1, respondents' demographic information like experience, education, and organization type, etc., were asked, Section 2, discusses how competency, integrity, and ethics affect creative accounting. The individuals who participated were asked to respond to all of the questionnaire's questions, which were evaluated using a Likert scale consisting of five points, ranging from "strongly disagree" to "strongly agree." All questions were closed-ended. Respondents received a self-administered questionnaire divided into four sections.

The study population comprised auditing organizations and public sector auditors, including those working in AG offices, AGPR, and DG account work in Lahore. 120 practitioners were selected from the entire populace using a random selection approach. Practitioners from the public sector accounted for 56% of the responses, while those from the private sector accounted for 44%, resulting in an overall response rate of almost 75.56%. We adopted this approach to ensure that the sample was representative of the larger population and that the results of the study could be generalized to the broader field of auditing. For testing the hypotheses multiple regression analysis was employed. This approach enabled the identification of significant factors that influence auditors' perceptions and attitudes toward their profession.

The observer's model, based on the regression method, is as follows:

$$CAP = \beta_0 + \beta_1 C + \beta_2 I + \beta_3 O + \beta_4 E + \varepsilon \qquad \textbf{Eq1}$$

Where:

CAP= Creative Accounting Practice

C= Competency

I = Independence

O = Objectivity and Integrity
E= Ethics
***ε**= Residual term (random error)*

The coefficients for each independent variable are represented by β_1 through β_4. The error term, ε, accounts for the fluctuations in the dependent variable that cannot be explained by the independent variables. The influence of each β coefficient on the dependent variable is that of its associated independent variable. We tested every hypothesis using two distinct approaches. To examine the hypotheses, we must make two comparisons: either between the calculated and listed f-value for the final hypothesis or between the calculated and listed t-value. The second technique compares the calculated coefficient of significance to the predefined value, which is equal to (0.05) based on a (0.95) degree of confidence.

4.0 Results

4.1 Hypotheses Testing

The following hypotheses are tested using the multiple linear regression method and are supported by *t*-vale at a 95% confidence level.

H_1: Auditors' competency has a significant positive impact on the identification of creative accounting practices.

This Hypothesis is put to the test by examining how auditors' competence affects their capacity to detect instances of creative accounting. According to Table 1, the coefficient of determination (R^2) is at 0.616. These figures signify a robust correlation between the auditor's competence and their aptitude for recognizing creative accounting practices. Competency explains only 0.616 of the changes in the auditor's capacity to identify creative accounting practices—data about the influence of auditors' proficiency in identifying and limiting innovative accounting techniques.

Table 1. Impact of auditors' competency on creative accounting practices

F-value	R	R^2	Degrees of Freedom	B	Significance
155.97	0.785	0.616	98	0.343	0.000

The coefficient for auditor's competency is 0.343 and significant at 0.001 level of significance. It implies that competent auditors can identify creative accounting practices, and increase the quality of accounting information.

H2: Auditors' independence has a significant positive impact on the identification of creative accounting practices.

The independence of auditors has a significant impact on their capability to detect instances of creative accounting, as suggested by the results of the hypothesis test. The coefficient of determination, as shown in Table 2, indicates that there is a strong positive relationship between independence and the ability to identify such methods. The coefficient of determination (R^2) is 0.616. This indicates that there is a significant correlation between the independence of the auditor as well as their ability to identify creative accounting practices, with independence explaining only 0.616 of the changes in the auditor's ability to identify creative accounting practices. The coefficient for auditor's independence is 0.343 and significant at 0.001 level of significance. Data on how independent auditors' oversight affects the ability to identify and prohibit innovative accounting techniques.

Table 2. Impact of auditors' independence on creative accounting practices

F-value	R	R^2	Degrees of Freedom	B	Significance
155.97	0.805	0.656	98	0.393	0.000

H3: Auditors' integrity has a significant positive impact on the identification of creative accounting practices.

The purpose of the third hypothesis is to discuss how auditors' neutrality and integrity affect their ability to recognize creative accounting techniques. Based on the test results reported in Table 3, it may be concluded that auditors' impartiality and honesty influence their ability to spot creative accounting procedures. The coefficient of determination, R^2 is 0.502, indicating a significant link between the auditors' ability to assess the correlation practices on the other side and their honesty and impartiality on the former.

Table 3. Impact of auditors' integrity on creative accounting practices

F-value	R	R^2	Degrees of Freedom	B	Significance
94.86	0.709	0.502	95	1.579	0.000

The coefficient for auditor's integrity is 1.579 and is significant at a 1% level of significance. The results support hypothesis 3 i.e. auditor's integrity has a positive effect on the identification of creative accounting practices and causes an increase in the quality of accounting information.

This hypothesis considers how ethical considerations affect creative accounting procedures. Thus, the following is how the hypothesis is contributed.

H4: Auditors' ethics has a significant positive impact on the identification of creative accounting practices.

Table 4 below displays the determination of coefficients R^2 equals 0.607. These figures indicate a high association between the auditors' ability to identify creative accounting procedures and these ethical ideals. Either way, the evidence suggests that the ethical principles underlying this theory have a significant role in the shift in auditors' ability to identify creative accounting procedures.

Table 4. Auditors' ethics on creative accounting practices.

F-value	R	R^2	Degrees of Freedom	B	Significance
0.607	0.779	0.607	95	1.395	0.000

The findings shown in the Table above show that auditor ethics has a significant and positive influence, with a coefficient of 1.395 and a significance level of 0.000. This suggests that a one-unit rise in auditor ethical rules will result in a change of 1.395 in the desired direction. These results strongly support Hypothesis 4. This investigation shows that an auditor's ethics significantly influence creative accounting practices. The result of this investigation is similar to (Al Momani & Obeidat, 2013; Alsughayer, 2021).

5.0 Discussion

The study population consisted of all auditors working for auditing companies and public sector auditors (AG office, AGPR, DG accounts works Lahore). A group of 120 auditors who were actively working in the field was chosen from a larger population of 600 auditors. Respondents were allowed to self-administer a survey that had four sections. It was intended for the main part to collect the pertinent responder statistics. The regression results show that the attributes of auditors have a significant and positive impact on the identification of creative accounting practices and an increase in the quality of accounting information.

More specifically, the auditor's competency has a favorable effect in detecting creative accounting practices. Furthermore, based on the findings, it can be deduced that auditors with greater skills are more adept at detecting instances of creative accounting. Competence is a crucial aspect of being an auditor. To identify instances of creative accounting in financial reports, auditors must possess the necessary knowledge and experience to carry out their auditing duties. The participants in the study believe that the key factor influencing to detecting the creative accounting practices in terms of competence is the implementation of ongoing improvement and training programs for auditors, which ultimately enhances their comprehension of auditing regulations and procedures The findings support several research findings, including Al Momani & Obeidat, (2013); Alsughayer, (2021); Halim et al., 2014; Pinto et al., 2020; Zahmatkesh & Rezazadeh, 2017.

The positive impact of auditor's independence strongly supports Hypothesis 2. According to the above, it is revealed that the quality of auditor independence is very effective in connection with identifying creative accounting practices. In this regard, the results of this investigation are similar to Al Momani & Obeidat, (2013); Alsughayer, (2021). The significant and positive impact of auditor independence, with a magnitude of 1.579 and a significance level of 0.000 implies that an increase in an auditor's integrity has a positive impact on the identification of creative accounting treatments. These results strongly support Hypothesis 3. As per the finding of this investigation: the honesty, diligence, reasonability, and objectivity of auditors are crucial in detecting creative accounting practices and maintaining audit quality. According to the respondents, how auditors fulfill their audit responsibilities is the most important factor in identifying such practices and upholding integrity. The findings affirm the third hypothesis that integrity has a positive impact on the identification of creative accounting practice in Pakistan, which is consistent with the findings of Al Momani and Obeidat, (2013); Kamil and Fathonah (2020); Hikmayah and Aswar (2019); Alsughayer, (2021); Kertarajasa et al. (2019); Wardayati (2016).

Moreover, auditors' ethics have a significant and positive effect. The respondents in the study expressed their belief that the key factor influencing the detection of creative accounting practices in terms of ethics is the adherence of auditors to a set of ethical guidelines. This adherence is reflected in the integrity, objectivity, and professional conduct of auditors. As a result, auditors are expected to follow ethical principles and uphold professional standards as outlined by auditing regulations. Regulatory bodies should also play an active role in promoting standardized ethical practices and enforcing them with strict measures. The findings verify the fourth hypothesis that ethics exert a substantial and positive influence on on identification of creative accounting practice in Pakistan. These results are in line with previous research studies conducted by Satria (2020), Marsudi (2020), Hikmayah & Aswar (2019), Arowoshegbe et al. (2017), Oraka and Okegbe (2015), Jelic (2012), and Pflugrath et al. (2007). Maintaining high levels of auditor independence is crucial for identifying creative accounting practices and ensuring the integrity of financial reporting within the auditing profession. Ethical considerations, including honesty, diligence, reasonability, and objectivity, are crucial in auditors' responsibilities, and regulatory bodies should enforce standardized practices to improve the ethical climate in auditing.

5.1 Conclusion

In conclusion, the interconnected nature of auditors' competency, independence, and ethics collectively influences the identification and mitigation of creative accounting practices. This study emphasizes the importance of these factors individually and their cumulative influence in maintaining the integrity of financial reporting in Pakistan. Financial accounting continues to face significant obstacles, with creative accounting remaining a prominent concern. The findings of the research demonstrate that the identification of creative accounting practices by auditors is influenced by a variety of ethical guidelines. The auditors' capacity to uncover such practices is impacted by their independence, as well as their integrity and objectivity. Additionally, the study highlights the importance of auditors' competence in detecting instances of creative accounting. Furthermore, aspects of audit ethics such as contingent fees, advertising rights, organizational structure, and nomenclature also play a role in auditors' ability to identify creative accounting practices. The research concludes that all facets and regulations of audit ethics exert differing levels of influence on auditors' effectiveness in detecting creative accounting practices.

5.2 Research limitations/implications

Limitations of this study persist due to its empirical nature, involving extensive analysis of various papers and articles to shape and draw conclusions. The practical implications of excessive utilization of creative accounting, while not technically illegal, have caused significant repercussions on financial statements, leading to widespread financial fraud and the misappropriation of funds globally.

Muhammad Tayyeb Khalil: Problem Identification and Theoretical Framework
Nisar Ahmad: Data Analysis, Supervision and Drafting
Bilal Nafees: Literature Search,Methodology, and Drafting
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