

## **Internal Control in Non-Profit Organisations: A Systematic Literature Review**

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### ***ABSTRACT***

Internal control is essential for all types of organisations, including non-profit organisations. It consists of five activities: control environment, risk assessment, control activities, information and communication, and monitoring activities. The uniqueness of non-profit organisations is in their characteristics, such as the absence of ownership, no specific financial disclosure standards, and being commonly managed by a group of people who are only experts in non-profit services. Thus, these characteristics contribute to the varied implementation of internal control in non-profit organisations. Past studies found very little literature analysing internal control in non-profit organisations. Therefore, this paper intends to explore the implementation of internal control in non-profit organisations globally. This study employs a systematic literature review, with 16 articles selected and analysed from Google Scholar from 2017 till 2021. The findings of this study are divided into two sections, each comprised of quantitative and qualitative results. Both quantitative and qualitative results were analysed using ATLAS.ti Version 22. From the literature analysis, the results of the quantitative analysis are publications found according to journal and year, the distribution of articles according to country, the scope of the study, and the type of research method applied in the study. The results of qualitative analysis are the findings of various sources of information about internal control in these non-profit organisations, highlighting current internal control practices; the relationship between internal control and accountability; the effectiveness and the effect of internal control; internal control and risk management; and internal control strength. Research on internal controls in non-profit organisations is still lacking, which creates a vast research gap that is an area worth researching. So, this research paper gives a general overview and lay the groundwork for a future empirical study on the internal control of non-profit organisations.

*Keywords: Internal Control, Non-Profit Organisations, Systematic Literature Review, Risk Management, Control Practices.*

## **INTRODUCTION**

Internal control is a system, structure, or procedure executed by the company's board of directors, managers, and employees (Yohanna, Pujiningsih & Juliardi, 2021) to sustain and achieve their organisational goals and objectives (Radianto & Laturette, 2019), regardless of the type of organisation. The main objectives of internal control are (1) reliability of financial reports; (2) effectiveness and efficiency in operations; and (3) compliance with applicable laws and regulations. In general, there are five components of internal control practices: (1) control environment; (2) risk assessment; (3) control activities; (4) information and communication; and (5) monitoring activities (COSO, 2013). But the way each type of organisation implements internal control is different from the other types because each has its own unique traits.

Internal controls are a required component of any non-profit organisation's organisational systems. Their primary activities, which include religious, social, and charitable services, are generally geared toward enhancing the well-being of diverse communities. The setting and primary operations in which these organisations operate may indicate that they are less prone to engaging in fraud, theft, or corruption. Unfortunately, numerous recorded incidents demonstrate that these types of organisations are not immune to these fraudulent activities (Islamiyah, Siraj & Osman, 2020). Non-profit organisations, they are also not spared from problems related to internal control, even though these organisations are strongly associated with trust. Ongoing scandals and failures in a wide range of organisations worldwide demonstrate that the issue of risk and how to minimise it through internal control efforts is far from resolved. The demand for internal control in non-profit organisations is growing.

In recent years, internal control has gained significant attention in various research fields and is a topic increasingly being studied by researchers. The research has concentrated on numerous elements of the issue, including the design and implementation of internal controls (Ibrahim, Fitria & Dianah, 2019; Islamiyah et al., 2020; Kamaruddin & Ramli, 2017), their determinants (Sofyani, Abu Hasan & Saleh, 2022), and the impact of internal controls in organisations (Kamaruddin & Ramli, 2018). Despite extensive research in internal control, the literature analysing internal control in non-profit organisations is minimal. This research intends to conduct a systematic review of the literature from 2017 until 2021 on internal control in non-profit organisations, highlighting the emergent themes found in the globally published articles in various journals. This will allow for a better understanding of the studies on internal control in non-profit organisations. The following section discusses the methodology applied in preparing this systematic review study.

## **METHODOLOGY**

### **Keyword Search Stage: Specific Journal Search**

The researcher needs to conduct a systematic review of published articles to ascertain the present state of internal control in non-profit organisations. Firstly, relevant articles were extracted using a word search from Google Scholar, the reference database used to find the topics related to internal control. In Google Scholar, the search terms "internal control" and "non-profit organisation" for the title, abstract, keywords, and main text of publication articles were searched, which resulted in 3,010 articles (Figure 1). Secondly, the researchers chose only articles that were published between 2017 and 2021. This resulted in 1,080 research papers, which consist of conceptual papers, literature review papers, proceeding papers, book chapters, and other papers related to the study (Figure 2).

The screenshot shows the Google Scholar search interface. The search bar contains the query "internal control" AND "non-profit organization". The results are filtered to "Articles" and show approximately 3,010 results. The left sidebar includes filters for "Any time" (with sub-options: Since 2022, Since 2021, Since 2018, Custom range...), "Sort by relevance" (with sub-option: Sort by date), "Any type" (with sub-option: Review articles), and checkboxes for "include patents", "include citations", and "Create alert". The main results list includes:

- [PDF] Internal Control Practices in Islamic Non-Profit Organization in Malaysia** by MIH Kamaruddin, NM Ramli. Proceedings of The Islamic Economic ..., 2015 - academia.edu. Cited by 8.
- A Case Study of Internal Control Practices in Islamic Non-Profit Organizations in Malaysia** by MIH Kamaruddin, NM Ramli. Asian Journal of Accounting & ..., 2017 - papers.ssrn.com. Cited by 11.
- The effects of internal control system, financial management and accountability of NPOs: the perspective of mosques in Malaysia** by ZM Sanusi, RJ Johari, J Said, T Iskandar. Procedia Economics and ..., 2015 - Elsevier. Cited by 46.
- The impacts of internal control practices on financial accountability in Islamic non-profit organizations in Malaysia** by MIH Kamaruddin, NM Ramli. International Journal of Economics ..., 2018 - papers.ssrn.com. Cited by 11.

Figure 1: Keywords used in searching electronic databases

This screenshot shows the same Google Scholar search results as Figure 1, but with the "Custom range..." filter set to "2017" to "2021". The results are now filtered to approximately 1,080 articles. The main results list includes:

- A Case Study of Internal Control Practices in Islamic Non-Profit Organizations in Malaysia** by MIH Kamaruddin, NM Ramli. Asian Journal of Accounting & ..., 2017 - papers.ssrn.com. Cited by 11.
- The impacts of internal control practices on financial accountability in Islamic non-profit organizations in Malaysia** by MIH Kamaruddin, NM Ramli. International Journal of Economics ..., 2018 - papers.ssrn.com. Cited by 11.
- Integrating Internal Control Practices with Maqasid Shariah Framework of Non-Profit Islamic Organization** by MMA Ayedh, NNB Jamil, MTB Zainuddin. oarep.usim.edu.my, 2021. Cited by 0.
- Increasing Accountability Through Internal Control Mechanism In Religious Organization** by WED Radianto, K Laturette. dspace.uc.ac.id, 2019. Cited by 0.

Figure 2: The range of selection for published articles

Thirdly, the analysis of the articles was conducted based on their scope, and only articles with word “internal control” in their titles and published in English were selected. In detail, only articles concerning internal control among non-profit organisations were included. All other irrelevant articles, such as those dealing with banking and finance, private organisations, and those addressing

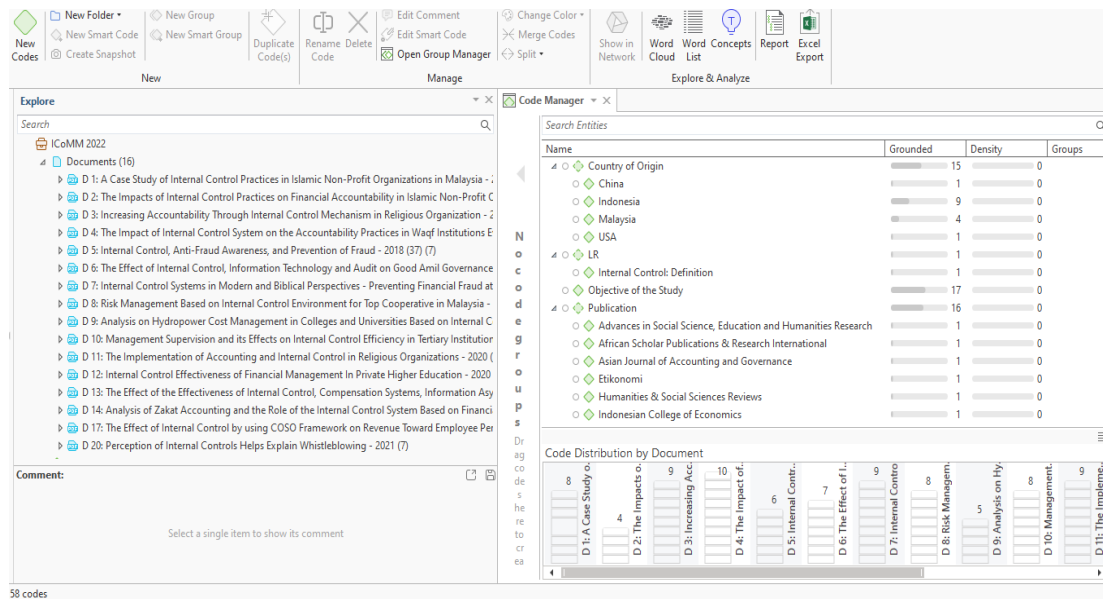
internal control as a governance component, were eliminated. This ensures that only scientific papers are included, resulting in a reduction in the number of articles, and most of them were irrelevant to the study. Other types of literature, such as conference proceedings or books, have not been reviewed to ensure the quality of the findings. After scanning the abstracts, articles insignificant to the research focus were taken out. Additionally, inaccessible articles from the database were removed. This limitation finally shortlisted only 16 articles for the study review. The process of article inclusion and exclusion screening is summarised in Figure 3.



**Figure 3: Criteria for inclusion and exclusion screening of selected articles**

## **Content Analysis Methodology**

Following that, all 16 articles were transferred to ATLAS.ti Version 22 and created as primary documents. In this analysis, the researchers coded the article's specific keywords, as illustrated in Figure 4. The researchers think that using ATLAS.ti version 22, which is software that helps with processing codes and putting them into groups by theme, is a structured and organised way to sort data.



**Figure 4. Codes in ATLAS.ti Version 22**

The initial phase of coding resulted in the formation of four codes: year of publication, country of origin, the objective of the study, and the methodology of research. These four codes were further grouped into several additional codes to address the study's question, "What are the emergent themes on internal control among non-profit organisations?" The purpose of this study was to quantitatively summarise the features of the selected articles. The following sections present and discuss these findings.

## RESULTS AND DISCUSSIONS

The content analysis results are presented and analysed separately in quantitative and qualitative views.

### Chapter 1 Quantitative Results: Article Characteristics

This sub-section discussed the details of the articles, like when they were published, where they came from, what the study was about, what kind of articles they were, and how they were done.

The researchers discovered that the phrase "internal control" was rarely used with "non-profit organisations" in the database. Despite the term being searched, the returned results contained publications that did not indicate the phrase "internal control" in their title section. The results also included internal control from profit-oriented organisations. Hence, all irrelevant articles have been removed from the lists for further review. The research string was derived directly from the 16 articles chosen from various publications, including *Advances in Social Science, Education, and Humanities Research*, *African Scholar Publications & Research International*, *Asian Journal of Accounting and Governance*, etc. (See Table 1).

**Chapter 2 Table 1: Publication found according to journal and year**

<b>Journal</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Total</b>
Advances in Social Science, Education and Humanities Research			1			1
African Scholar Publications & Research International					1	1
Asian Journal of Accounting and Governance	1					1
Etikonomi		1				1
Humanities & Social Sciences Reviews			1			1
Indonesian College of Economics				1		1
International Journal of Business and Management Invention			1			1
International Journal of Economics, Management and Accounting		1				1
International Journal of Financial Research					1	1
International Journal of Zakat				1		1
Journal of Auditing, Finance, and Forensic Accounting				1		1
Journal of Management & Muamalah				1		1
Jurnal Riset Akuntansi dan Bisnis Airlangga					1	1
Nonprofit and Voluntary Sector Quartely					1	1
Research Journal of Finance and Accounting					1	1
SSRN Electronic Journal			1			1
<b>Totals</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>16</b>

The researchers conducted a comprehensive review on the 16 articles about internal control in non-profit organisations. The researchers observed an upward trend in the number of publications from 2017 to 2021, as shown in Table 1. In the year 2017, the publication of articles was just one. The number kept increasing in 2018, till 2021, shows that academics are paying more attention to publications that discuss about internal control in non-profit organisations.

Indonesia, a newly industrialised country, dominated the trend of publishing works on non-profit organisations' internal control with nine publications published between 2018 and 2021. This is followed by Malaysia, with four published articles as compared to China, Nigeria, and the United States with, one article published respectively, as shown in Table 2.

**Chapter 3 Table 2: Distribution of articles according to country**

<b>Country</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Total</b>
Indonesia		2	2	3	2	9
Malaysia	1	1		1	1	4
China			1			1

Nigeria					1	1
United States					1	1
<b>Totals</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>16</b>

The scope of the research was separated into numerous categories, as shown in Table 3. Examining current internal control practices (Kamaruddin & Ramli, 2017; Manik & Maksudi, 2020; Yohanna et al., 2021), the relationship between internal control and accountability (Kamaruddin & Ramli, 2018; Mohamed Ayedh, Jamil & Zainuddin, 2021; Radianto & Laturette, 2019; Setiyawati, 2020), the effect of internal control (Bello, Barkindo & Ezekiel, 2021; Dhillon & Andri, 2019; Jalil, 2018; Simbolon & Hendri, 2019; Yolanda, Pramono & Zaenal, 2020), the effectiveness of internal control (Ernawati & Faisal, 2020), internal control and risk management (Bakar, Jaafar, Awaludin & Aman, 2020), internal control strength (Scheetz, Smalls, Wall & Wilson, 2021), and lastly is a conceptual paper (Li, Qian, Chen & Luo, 2019) is among numerous objectives of the research.

**Chapter 4 Table 3: The scope of study in the published articles**

<b>Title</b>	<b>Authors</b>	<b>Objective of the Study</b>
A Case Study of Internal Control Practices in Islamic Non-Profit Organisations in Malaysia	Kamaruddin & Ramli (2017)	Presents the current internal control practices of Islamic non-profit organisations in Malaysia
The Impacts of Internal Control Practices on Financial Accountability in Islamic Non-Profit Organisations in Malaysia	Iqmal et al. (2018)	Examine the impacts of internal control practices on financial accountability in Islamic non-profit organisations (NPOs) in Malaysia
Increasing Accountability Through Internal Control Mechanism Religious Organisation	Laturette (2020)	Investigate the implementation of internal control in religious institutions, especially church institutions.
The Impact of Internal Control System on the Accountability Practices in Waqf Institutions: Evidence from Al Rahma International Waqf	Mohamed Ayedh et al. (2021)	Examine the impact of internal control systems' components on enhancing the accountability in Al Rahma International Waqf Institution.
Internal Control, Anti-Fraud Awareness, and Prevention of Fraud	Jalil (2018)	Determine the effect of internal controls and anti-fraud awareness in the prevention of fraud.
The Effect of Internal Control, Information Technology and Audit on Good Amil Governance Practices: Evidence from BAZNAS Kalimantan, Indonesia	Yolanda et al. (2020)	Investigate the effect of the implementation of internal control, the use of information technology and audit on good amil governance.
Internal Control Systems in Modern and Biblical Perspectives: Preventing Financial Fraud at the X Church in East Java	Yohanna et al. (2021)	Determine the practice of internal control in modern and biblical perspectives in terms of minimizing irregularities and financial abuse at the X Church in East Java.
Risk Management Based on Internal Control Environment for Top Cooperative in Malaysia	Bakar et al. (2020)	Detects the relationship of the internal control component with risk management from top cooperatives in Malaysia and provides an assessment of risk management predictor models based on the IC's component.

Analysis on Hydropower Cost Management in Colleges and Universities based on Internal Control Perspective	Li et al. (2019)	Proposes a solution based on internal control perspective to provide reference for universities to strengthen hydropower management
Management Supervision and its Effects on Internal Control Efficiency in Tertiary Institutions in Mubi, Adamawa State	Bello et al. (2021)	Ascertain whether Management Supervision significantly affects internal control efficiency in tertiary institutions in Mubi, Adamawa State.
The Implementation of Accounting and Internal Control in Religious Organisations	Manik & Maksudi (2020)	Analyze accounting practice and internal control conducted in HKBP Church Perumnas Klender which is a non-profit organisation.
Internal Control Effectiveness of Financial Management in Private Higher Education	Ernawati & Faisol (2020)	Investigates internal control effectiveness in supporting financial management of higher education institutions.
The Effect of the Effectiveness of Internal Control, Compensation Systems, Information Asymmetry and Accounting Rules, Management Morality on Trends of Accounting Diseases with Unethical Behavior as Intervening Variables (Empirical Study at Adventist Academy in Jakarta)	Simbolon & Hendri (2019)	Examine the effect of the effectiveness of internal control, compensation systems, information asymmetry and compliance with accounting rules with unethical behavior towards fraudulent accounting trends.
Analysis of Zakat Accounting and the Role of the Internal Control System based on Financial Accounting Standards Guidelines (PSAK 109) Zakat Agency in Indonesia	Setiyawati (2020)	Examines the effect of zakat accounting practices based on PSAK 109 and the role of the internal control system in financial reporting.
The Effect of Internal Control by using COSO Framework on Revenue Toward Employee Performance: A Case Study in Public Hospital of South of Tangerang, Indonesia	Dhillon & Andri (2019)	Investigate the effect of internal control by using COSO Framework on Employee Performance in public hospital in South of Tangerang, Indonesia
Perception of Internal Controls Helps Explain Whistleblowing	Scheetz et al. (2021)	Explores how perceived internal control strength differs between nonprofit and for-profit organisations and examine three components of the COSO framework to determine which components might significantly influence whistleblowing for nonprofit organisations.

Overall, as per the research methodology applied (Table 4), nine articles were quantitative in nature, five articles applied qualitative methods, one applied mixed-method, and one was a conceptual paper. The quantitative method consists of the questionnaire (purposive sampling method, exploratory factor analysis, multiple regression analysis, explanative approach), survey (multiple regression analysis or model, multiple correlation coefficient, point Likert-scale), and structural equation model (partial least square software). Five articles were qualitative methods, consisting of the comparative case study (interview), explanatory case study (shorter case study interview), case study (observation and interviews), and field research (descriptive analysis). One article for mixed-methods research collects data via questionnaires and interviews.



**Chapter 5 Table 4: Type of research method applied in the study**

<b>Author (Year)</b>	<b>Mix Method</b>	<b>Qualitative</b>	<b>Quantitative</b>	<b>Conceptual</b>
Kamaruddin & Ramli (2017)		Comparative Case Study (Interview)		
Kamaruddin & Ramli (2018)		Explanatory Case Study (Shorter Case Study Interview)		
Radianto & Laturette (2019)			Questionnaire (Purposive Sampling Method)	
Mohamed Ayedh et al. (2021)			Questionnaire (Exploratory Factor Analysis & Multiple Regression Analysis)	
Jalil (2018)			Questionnaire (Multiple Regression Analysis)	
Yolanda et al. (2020)			Questionnaire (Explanative Approach)	
Yohanna et al. (2021)		Case Study (Observation and Interviews)		
Bakar et al. (2020)			Survey (Multiple Regression Analysis)	
Li et al. (2019)				Conceptual Paper
Bello et al. (2021)			Survey (Multiple Correlation Coefficient)	
Manik & Maksudi (2020)		Field Research (Descriptive Analysis)		
Ernawati & Faisol (2020)		Interview, Observation, and Documentation		
Simbolon & Hendri (2019)			Structural Equation Model (SEM) (Partial Least Square (PLS) Software)	
Setiyawati (2020)			Survey	

			(Multiple Regression Model)	
Dhillon & Andri (2019)	Questionnaire and Interviews			
Scheetz et al. (2021)			Survey (Point Likert-Scale)	
<b>Total</b>	<b>1</b>	<b>5</b>	<b>9</b>	<b>1</b>

## **Chapter 6 Qualitative Results: Emergent Themes**

The 16 articles discussed various perspectives on internal control in non-profit organisations. Three articles look at current internal control practices, four look at the relationship between internal control and accountability, five look at the impact of internal control, one article looks at the effectiveness of internal control, internal control and risk management, internal control strength respectively, and the last article is a conceptual in nature.

Each non-profit organisation focuses on internal controls based on its organisational characteristics. Based on studies conducted by Kamaruddin & Ramli (2017), several similarities exist in internal control practises of three Islamic non-profit organisations, such as segregation of duties, authorization of transactions, and documentation and records. They also discovered differences in the internal control practises of physical control of assets and records and independent checks on performance. From the perspective of other religious institutions, Church X has not fully implemented the five COSO components of internal control because it is predicated on the church as a religious organisation that does not have rigid regulations such as profit-seeking organisations (Yohanna et al., 2021). This contrasts with the internal control studies conducted by Manik & Maksudi (2020). The HKBP Perumnas Klender Church has implemented adequate internal controls by Pahala Nainggolan's elements of internal control. The control environment in the HKBP Church was positive and there was a separation of roles between those who record cash holders and those who approve the Treasury and Church Administration.

Scholars frequently discuss the relationship between internal control and accountability. Derived from studies by Kamaruddin & Ramli (2018), there exist significant interrelationships between internal control practises and financial accountability by Islamic non-profit organisations. These three interrelationships are internal control as a component of the financial accountability process; internal control discharging financial accountability through financial disclosure; and internal control assisting Islamic non-profit organisations in gaining both power and trust from stakeholders. Studies conducted by Mohamed Ayedh et al. (2021) found internal control monitoring substantially affects the performance accountability practises of Al Rahma International Waqf Institution. Other than that, based on studies conducted by Setiyawati (2020), in terms of internal control competencies and financial reporting accountability, compliance with Financial Accounting Standards Guidelines (PSAK 109) regarding zakat accounting had no significant effect on financial reporting accountability. Still, the role of the internal control system had a significant positive impact on financial reporting accountability. In addition to the other religious institutions, Radianto & Laturette (2019) study was conducted because there was increased accountability in religious organisations through internal control mechanisms; all churches recognised accountability's critical nature to earning their congregations' trust. As a result, every church sampled for this study already has an internal control mechanism.

Apart from internal control practises and the relationship between internal control and accountability, the effect of internal control was also actively being studied. It was derived from research by Jalil (2018), who found that internal controls did not affect fraud prevention at UIN Syarif Hidayatullah Jakarta. This was in contrast to prior research that discovered a favourable and significant effect on the use of internal controls for fraud prevention. The second finding was that anti-fraud awareness helps

avoid fraud. The study by Bello et al. (2021) also discussed the effectiveness of internal control and focused on determining whether management supervision substantially affects the efficiency of internal control in tertiary institutions in Mubi, Adawama state. It was concluded that management supervision substantially impacts the efficiency of internal control. Data from Yolanda et al. (2020) supported the effect of internal control implementation, information technology utilization, and audit on good amil governance of the National Board of Zakat of South Kalimantan having a significant and positive impact on good amil governance.

Based on studies conducted by Simbolon & Hendri (2019), this study determines the effect of the effectiveness of internal control, compensation systems, knowledge asymmetry, compliance with accounting standards, and unethical behaviour toward fraudulent accounting trends. The study's findings indicate a considerable and favourable effect on the effectiveness of internal control against unethical behaviour and accounting fraud trends. Backed up by research by Dhillon & Andri (2019), the study discovered that only two components, control activities and risk assessment, significantly affect employee performance in a public hospital in Indonesia. On the other hand, the control environment, information and communication, and monitoring activities don't make a big difference in how well employees do their jobs.

After discussing the effect of internal control, scholars also addressed the effectiveness of internal control on non-profit organisations. Studies by Ernawati & Faisol (2020) indicate that the internal supervisory unit's function in investigating and controlling higher education institutions' financial operations has not been entirely executed. Additionally, the research findings suggest that internal control components such as monitoring activities and risk assessment were not carried out adequately. At the same time, the information and communication, control activities, and control environment have all been applied well.

Apart from what has previously been discussed, the relationship between internal control and risk management has reportedly been established. Based on the studies by Bakar et al. (2020), the article's purpose is twofold: it determines the relationship between the internal control component and risk management in Malaysia's leading cooperatives. Second, this article evaluates risk management predictor models based on the internal control component. The outcomes of this study reveal that internal control components, particularly business structure, business philosophy, and power and responsibility allocation, all contribute significantly to risk management. This demonstrates the importance of internal control in risk management for cooperatives.

Based on Scheetz et al. (2021) studies, this study aims to determine the differences in perceived internal control strength between non-profit and for-profit organisations and, at the same time, to evaluate three components of the COSO framework to ascertain which components are likely to impact whistleblowing in non-profit organisations substantially. As expected, all three components appear to impact whistleblowing for those in for-profit organisations significantly. For non-profit organisations, the relationship between organisation type and intentions to blow the whistle is mediated in a big way by how people feel about control and monitoring activities.

The only conceptual paper in this article is derived from studies by Li et al. (2019), which proposes a solution based on internal control principles to serve as a guide for universities looking to better their hydropower management. This article examines the university's internal control of the logistics department. It concludes by discussing how to standardize, transparently manage, and develop the logistics department's internal management. It is responsible for cost control of hydropower from top to bottom and other university-related costs.

## **CONCLUSION**

This study provides a brief systematic literature review on internal control in non-profit organisations. The article search confirms earlier findings that the number of internal control articles in non-profit organisations is limited, specifically those with an internal control phase in the title section. According to the articles analyzed, internal control is still expanding in non-profit organisations. This could explain why there are fewer articles in this area.

The articles selected in this paper have already discussed internal control practices, the relationship between internal control and accountability, the effectiveness of internal control, the effect of internal control, internal control and risk management, and internal control strength. Based on these articles, it is concluded that most non-profit organisations employ internal control solely due to a requirement or advice from the top management. Since internal control was not obligatory, no rules addressed this subject, further highlighting the unique characteristics of non-profit organisations. As a result, the internal control culture within these non-profit organisations remains low. However, those non-profit organisations that have thoroughly adopted internal control can witness an improvement in their organisations' financial reporting reliability, operational effectiveness and efficiency, and compliance with applicable rules and regulations. In other words, internal control has helped them improve their organisations and reach their goals.

In conclusion, the research findings emphasise the significant importance of internal control in non-profit organisations. Thus, future research should expand this finding by examining additional databases or search phrases related to internal control in non-profit organisations. Perhaps more articles could be found in peer-reviewed publications in addition to Google Scholar.

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