

Document Auditing and Its Effects on Operational Efficiency and Compliance: Case of Globe International Business

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Abstract— In an increasingly competitive global market, organizations must adopt robust mechanisms to maintain operational efficiency while adhering to stringent regulatory frameworks. Document audits have emerged as a pivotal tool for evaluating the efficacy of quality management practices, offering critical insights into process optimization and compliance. This study examines the role of document audits in enhancing operational efficiency and regulatory adherence through a detailed case study of Globe International Business. Employing a checklist-based methodology aligned with ISO 9001:2015 standards, the audit assessed a wide range of documentation, including operational manuals, financial records, and regulatory submissions. The results highlight significant improvements in administrative efficiency and process traceability, alongside persistent challenges such as incomplete follow-up documentation and quality control issues with sourced products. By identifying actionable improvement opportunities, this research underscores the transformative potential of document audits in driving organizational growth. Strategic recommendations are provided to address identified gaps, emphasizing the integration of traceability systems and enhanced quality controls. These findings offer valuable guidance for businesses aiming to leverage document audits to achieve operational excellence and sustain competitive advantage in a regulated environment.

Key words— Document audit, Operational efficiency, Regulatory compliance, Quality tools, Case study

I. INTRODUCTION

In a world where a single documentation error can cost millions, are audits the key to a company's survival? As global markets grow increasingly competitive and regulatory demands become more stringent, organizations face an urgent need to balance operational efficiency with strict compliance. Effective documentation management lies at the heart of this challenge, serving as both a foundation for quality control and a shield against regulatory risks (ISO, 2015). Document audits have emerged as a vital instrument in this effort, offering a systematic way to evaluate procedural records—ranging from operational manuals to compliance reports—and uncover opportunities for improvement ([1], [2]). Far more than a routine check, these audits illuminate inefficiencies, ensure alignment with legal and industry standards, and empower businesses to refine their processes and mitigate risks [3]. This study explores the transformative potential of document audits through a detailed case study of Globe International Business, a company operating in the highly competitive field of global trade. Its experience sheds light on the practical benefits and challenges of leveraging audits to enhance performance and resilience in a dynamic, regulated environment.

This research is guided by a central question: “To what extent can document audits enhance operational efficiency and ensure regulatory compliance within a business organization, as exemplified by Globe International Business?” This inquiry captures the dual purpose of audits—optimizing internal workflows while reinforcing adherence to external standards—and allows for an assessment of both measurable gains, such as reduced inefficiencies, and broader benefits, like improved risk management. To address this, the study pursues four objectives: evaluating how audits boost operational efficiency by tackling delays and redundancies; examining their role in upholding regulatory compliance; identifying actionable gaps for improvement; and proposing strategic recommendations to leverage audits for organizational growth. Through this perspective, the research aims to offer practical insights for businesses striving to achieve operational excellence and maintain a competitive edge in an rapidly changing global landscape.

To guide the reader through the investigation, the remainder of this paper is structured as follows. Section II presents the background and related research, offering a conceptual and historical overview of quality management and the evolving role of document auditing. Section III outlines the

methodology adopted for the case study, detailing the audit framework, data collection, and analysis procedures. Section IV discusses the key findings and their implications, highlighting both the strengths and challenges uncovered through the audit process. Finally, the conclusion summarizes the main insights, presents strategic recommendations, and suggests avenues for future research.

II. BACKGROUND AND RELATED RESEARCH

Understanding the role of document auditing within organizations requires situating the practice within the broader context of quality management and organizational strategy. As businesses operate in increasingly complex, competitive, and regulated environments, the pursuit of quality has evolved into a fundamental driver of performance and sustainability. In this context, document auditing has moved beyond its traditional compliance-focused roots to become a strategic tool that supports continuous improvement, risk mitigation, and value creation. This section provides a foundation for the present study by examining two key dimensions: the growing centrality of quality in modern organizations, and the historical and conceptual evolution of document auditing as a practice. Together, these perspectives offer valuable insights into how document audits contribute not only to regulatory adherence but also to operational excellence and strategic development.

1) The centrality of quality in modern organizations

Quality, defined as the ability to consistently meet or exceed specified requirements, serves as the cornerstone of effective organizational management. In an increasingly competitive global landscape, prioritizing quality has become a strategic imperative, driving customer satisfaction, operational efficiency, and long-term sustainability. Empirical research underscores its transformative impact across diverse sectors. For instance, Olayiwola et al. [4] demonstrate how Total Quality Management (TQM) enhances service delivery in Finland's cleaning industry, while Ibidunni et al. [5] establish a positive correlation between TQM adoption and research productivity in Nigerian higher education institutions, highlighting its adaptability across varying operational contexts.

However, the pursuit of quality is accompanied by significant operational complexities. Organizations often contend with process fragmentation, where poorly defined workflows impede standardization [6], as well as the challenges of regulatory compliance, particularly in industries where evolving legal frameworks demand rigorous documentation and auditability [7]. These obstacles are especially pronounced in high-stakes sectors such as healthcare and manufacturing, where quality lapses can lead to significant financial, legal, or safety repercussions.

To address these barriers, evidence-based methodologies are indispensable. Proactive tools such as Failure Mode and Effects Analysis (FMEA) and root cause analysis [8] enable systematic risk assessment, while continuous improvement frameworks—including PDCA (Plan-Do-Check-Act) and Kaizen [9]—promote iterative refinements in organizational processes. Beyond technical solutions, sustaining quality requires cultivating an organizational culture that aligns leadership commitment with employee engagement, ensuring that quality transcends mere compliance to become an embedded value.

2) The evolution of document auditing: From compliance to strategy

The evolution of document auditing reflects a broader transformation in quality management, shaped by shifting industrial demands, regulatory pressures, and technological advancements. From its early roots as a compliance-focused exercise to its modern role as a strategic tool, the practice has adapted to meet the needs of an increasingly complex business landscape. This section traces that transformation across key historical periods, highlighting the contributions of foundational pioneers, the impact of global standards, and the influence of digital innovation. By examining this progression, the study establishes a context for understanding how document audits have become essential to operational efficiency and regulatory adherence, while identifying persistent challenges that continue to shape their development.

A. 1960–1980: Foundations of quality tools and early auditing practices

The period between 1960 and 1980 laid the groundwork for modern quality management and auditing practices. Influential figures such as W. Edwards Deming [10], Joseph Juran [11], and Philip Crosby [12] emphasized structured approaches to quality control, advocating for systematic problem-

solving methodologies. During this time, tools like Statistical Process Control (SPC), Pareto analysis, and cause-and-effect diagrams became widely adopted to enhance product and process quality. However, document audits during this era were primarily compliance-driven, focused more on ensuring adherence to internal quality standards than on strategic performance improvement [13]. The manufacturing sector led the adoption of these audits, with little attention given to service industries or standardized documentation processes. Additionally, audits were largely reactive rather than proactive, addressing quality issues only after defects or compliance failures had occurred. This limited their potential as tools for continuous improvement.

B. 1980–2000: Standardization and global expansion

The globalization of quality standards in the late 20th century transformed auditing practices. The introduction of ISO 9001 in 1987¹ provided a structured framework for quality management, shifting audits from a mere compliance check to a more comprehensive process verification mechanism (ISO, 2015). This standardization increased the credibility of document audits and expanded their application beyond manufacturing to sectors such as healthcare, finance, and information technology [14]. During this era, auditors' roles evolved from passive inspectors to active consultants, advising organizations on aligning documentation with strategic objectives [15]. New methodologies, such as Failure Mode and Effects Analysis (FMEA), process mapping, and benchmarking, were integrated into audits to identify inefficiencies and improve performance. Despite these advancements, audits remained largely procedural, with limited integration of risk management principles. Additionally, critics argued that ISO 9001 certifications often led to a “box-ticking” culture, where companies prioritized passing audits over genuinely improving quality [16].

C. 2000–2020: Digital transformation and risk-based auditing

The early 21st century saw a paradigm shift toward digitalization and risk-based auditing. The adoption of Electronic Document Management Systems (EDMS) [17] and Enterprise Resource Planning (ERP) systems revolutionized how audits were conducted, making documentation more accessible and traceable. At the same time, risk management frameworks such as ISO 31000² began influencing auditing methodologies, emphasizing risk identification and mitigation rather than mere compliance checks. The use of big data analytics and predictive quality management further enhanced the auditing process, allowing organizations to detect quality issues before they escalated [18]. However, despite these technological advances, many organizations struggled with effectively integrating digital tools into their audit frameworks. Resistance to change, lack of expertise, and data security concerns were significant barriers that limited the full potential of digital auditing [19]. Moreover, document audits remained highly structured and rigid, limiting their adaptability to dynamic and complex business environments.

D. 2020–2025: Agility, resilience, and AI-driven audits

In recent years, artificial intelligence (AI) and machine learning (ML) have started transforming document audits, enabling real-time monitoring, anomaly detection, and automated compliance verification [20]. The COVID-19 pandemic further accelerated this transformation, driving the rapid adoption of remote and virtual audits to ensure business continuity [21]. Despite these advancements, several challenges remain. AI-driven audits require substantial data quality and governance frameworks, yet many organizations lack the necessary infrastructure or expertise [22]. Additionally, while technologies such as blockchain hold promise for enhancing document security and traceability, their adoption remains limited due to scalability and regulatory concerns [23]. Furthermore, the increasing emphasis on environmental, social, and governance criteria in auditing raises questions about how traditional document audits can evolve to incorporate broader sustainability and ethical considerations [3].

Despite notable advancements in document auditing, significant gaps persist, limiting its full potential as a transformative business practice. One key challenge is the lack of integration between document audits and strategic decision-making; even with technological progress, audits are

¹ (www.iso.org)

² (www.iso.org)

frequently viewed as mere compliance exercises rather than tools for enhancing performance or fostering long-term resilience and innovation [16]. Further research is needed to bridge this divide and unlock their strategic value. Similarly, while the potential of digital tools like AI and blockchain is widely recognized, empirical evidence on their real-world effectiveness remains scarce [24], and a digital divide between large corporations and small-to-medium enterprises raises questions about equitable access to these innovations. The role of auditors themselves is also evolving in this technology-driven landscape, as automation takes over routine tasks, necessitating a redefinition of their competencies and balance responsibilities across compliance enforcement, risk advisory, and value creation [19]. Finally, as businesses face growing pressure over sustainability, ethics, and environmental, social, and governance factors, it remains unclear how document audits can expand beyond traditional regulatory compliance to address these broader dimensions effectively. Together, these gaps highlight the need for a reimagined approach to auditing that aligns with both current realities and futures aspirations.

The evolution of document audits reflects broader transformations in quality management, regulatory compliance, and technological innovation. While early audits were primarily reactive and compliance-driven, modern audits leverage digital tools, AI, and risk-based approaches to enhance strategic decision-making. However, significant challenges remain, particularly in integrating new technologies, redefining auditors' roles, and ensuring that audits contribute to long-term business value rather than just regulatory adherence. Addressing these gaps will be crucial in shaping the future of document auditing and ensuring its continued relevance in an increasingly complex and digitized business environment.

III. METHODOLOGY

To conduct a comprehensive document audit, it is crucial to first define the scope, clearly outlining the specific aspects of operational efficiency and regulatory compliance under evaluation. Establishing a well-defined scope ensures a focused and effective audit process. Next, a detailed audit plan must be developed, specifying the objectives, procedures, timelines, and resource allocation. This structured planning phase lays the groundwork for a systematic and organized approach. Once the framework is in place, the audit proceeds with data collection, involving the gathering of relevant documents and insights from key stakeholders across the organization. This step guarantees comprehensive coverage of both operational and regulatory dimensions. The collected data is then subjected to a rigorous analysis to identify inefficiencies, instances of non-compliance, or deviations from established standards. Based on these findings, precise and actionable recommendations are formulated to enhance operational performance and ensure regulatory adherence. Following this, the implementation phase requires close collaboration with management and stakeholders to drive effective execution while maintaining accountability through structured progress tracking. Finally, the audit process concludes with a thorough evaluation of outcomes. Continuous monitoring is essential to measure the impact of implemented changes, facilitating data-driven decision-making and ensuring sustained organizational improvement.

IV. RESULTS AND DISCUSSION

The deployment of a checklist-based methodology has established itself as a pragmatic and effective tool for managing risks within organizational settings, offering a structured yet flexible framework to proactively identify threats to operational integrity. This approach involves the development of an exhaustive and rigorously constructed list of criteria aimed at detecting vulnerabilities that could compromise performance. At Globe International Business, a company engaged in the global trade of diverse products such as electronics, textiles, and industrial components, this technique uncovered a spectrum of non-conformities. These ranged from significant lapses in document control—such as outdated export licenses—to critical gaps in managing technical files, including missing specifications for imported machinery parts. Several of these issues were severe enough to be classified as catastrophic, notably a case where incomplete customs documentation led to a shipment delay of 15 days for a 200,000 TND textile consignment in Q3 2020. Such findings underscore the necessity for rigorous, ongoing monitoring to safeguard the company's operations. Designed in strict accordance with the ISO 9001:2015 standard and customized to reflect Globe International Business's internal procedures, the checklist provided a systematic and credible foundation for ensuring compliance and

quality control. This alignment with an internationally recognized framework not only enhances the tool's reliability but also signals the company's commitment to maintaining high standards and pursuing continuous improvement in its international trading activities. The checklist is not static; it evolves as a living document, regularly updated with insights from prior audits—such as feedback from a 2019 review that identified recurring errors in shipping manifests—and responsive to emerging risks, such as new import regulations introduced recently. This adaptive strategy empowers Globe International Business to anticipate and mitigate disruptions, preventing minor issues from escalating into major problems. Moreover, the checklist fosters a culture of accountability and precision among staff, reinforcing the importance of compliance through daily practice. Its comprehensive coverage enables the detection of issues ranging from trivial procedural oversights to profound systemic flaws, thus ensuring the operational resilience of the company's global supply chain.

The audit results at Globe International Business highlight of both commendable achievements and pressing challenges. The company demonstrated rigorous adherence to documentation protocols in managing technical files, with a review of 300 import/export records showing a 95% accuracy rate in verification and updates over the last year. This reflects a robust administrative framework that supports the efficient handling of diverse product lines. However, the checklist exposed significant weaknesses requiring urgent attention. A critical finding was the lack of follow-up documentation for 40% of export shipments in last year, exemplified by a missing tracking log for a 150,000 TND electronics shipment to Europe, which delayed client delivery by 10 days. Additionally, billing records for subcontractors were incomplete in 25% of sampled transactions, with one instance revealing a 30,000 TND payment discrepancy with a Chinese textile supplier. The audit also identified 12 untreated non-conformities—such as unaddressed errors in product specifications—posing risks to operational continuity. Most notably, client-reported defects in 18% of shipments from China, primarily faulty industrial components, highlighted persistent quality control issues. These findings collectively indicate a need for strengthened documentation systems and enhanced quality oversight.

These outcomes both corroborate and extend findings from prior research. For example, Olayiwola et al. [4] demonstrated the effectiveness of structured tools in improving operational performance in Finnish cleaning firms, though their emphasis was on service delivery rather than documentation accuracy. Similarly, [25] identified documentation gaps as a common barrier to quality in manufacturing, aligning with the traceability issues observed at Globe International Business. However, unlike [5], who focused on quality management's impact on research output in Nigerian universities with minimal regulatory focus, this study integrates operational efficiency with compliance—a critical concern for an import-export firm navigating international trade laws. The recurring quality issues with Chinese suppliers echo challenges noted by [7, 26] in Brazilian firms, where subcontractor oversight was a key bottleneck, though Globe International Business's global scope amplifies the complexity. This study thus offers a nuanced contribution by blending operational and regulatory perspectives in a trading context.

The implications of these findings are significant for Globe International Business and the broader trading sector. The high accuracy in document verification (95%) establishes a reliable foundation for managing the company's diverse product portfolio, potentially enhancing client trust and market competitiveness. However, the absence of follow-up documentation for 40% of shipments suggests a systemic weakness that could lead to operational inefficiencies—such as the 15,000 TND penalty incurred from the delayed textile shipment—and erode client confidence. The billing discrepancies and untreated non-conformities indicate financial and operational risks, with the 30,000 TND error alone representing a 2% loss on annual subcontractor costs. Most critically, the 18% defect rate in Chinese-sourced products points to a failure in supplier quality assurance, risking reputational damage and potential contract losses estimated at 50,000 TND annually if unresolved. These insights necessitate immediate action, such as implementing a SINDA-specific traceability sheet to reduce shipment delays by an estimated 30% and strengthening quality checks to cut defect rates by half. For the industry, this case underscores the audit's dual role as a diagnostic and strategic tool, offering a model for managing the complexities of global trade.

Despite its insights, this study has notable limitations. Its focus on a single firm, Globe International Business, restricts the findings' applicability to other trading companies with different product mixes or regulatory contexts. The audit's emphasis on documentation overlooks broader influences on efficiency and compliance, such as staff training deficiencies—evident in the mishandling of the

electronics shipment—or outdated IT systems. The qualitative nature of the checklist, while effective, lacks precise quantitative benchmarks beyond the data provided (e.g., cost impacts were not fully measured). Additionally, the sample size of 300 records and 50 subcontractor transactions may not fully represent the company’s operations, which processed over 1,200 shipments in last year. These constraints suggest that the results should be interpreted cautiously and supplemented with broader analyses.

Future studies could address these gaps by expanding the scope and methodology. A multi-firm comparison across the import-export sector could validate the checklist’s effectiveness, testing its adaptability to firms handling perishables versus durable goods. Integrating quantitative metrics—such as a target of reducing shipment delays from 10 days to 3 days or cutting defect-related costs by 200,000 TND—would enhance the findings’ precision. Exploring technological solutions, like blockchain for real-time tracking, could modernize the audit process and address scalability issues, given Globe International Business’s 20% annual growth in shipment volume. Finally, a longitudinal study tracking the impact of recommendations (e.g., SINDA implementation) over 12 months could assess their durability, offering deeper insights into sustaining efficiency and compliance in dynamic trade environments.

V. CONCLUSION

This study has demonstrated the profound impact of document audits on operational efficiency and regulatory compliance, with Globe International Business serving as a compelling case in point. The findings reveal a dual reality: a robust foundation of administrative accuracy, exemplified by a 95% document verification rate, juxtaposed against critical gaps—such as the 40% shortfall in follow-up documentation and an 18% defect rate in sourced products—that threaten both performance and reputation. These insights affirm that document audits, when aligned with standards like ISO 9001:2015, are not just procedural exercises but transformative tools capable of driving process optimization and ensuring compliance in a complex global market. The strategic recommendations proposed, including enhanced traceability systems and stricter quality controls, offer Globe International Business a clear path to mitigate risks, reduce costs, and strengthen its competitive edge.

Beyond this single case, the research underscores a key finding: document audits hold underutilized potential to elevate organizational resilience and adaptability. While limitations—such as the study’s focus on one firm and its qualitative emphasis—suggest caution in generalizing the results, they also point to exciting avenues for future exploration, from multi-firm analyses to the integration of technologies like blockchain. For businesses navigating the demands of efficiency and regulation, this study serves as both a practical guide and a call to action. By embracing document audits as a cornerstone of continuous improvement, organizations can not only meet today’s challenges but also position themselves for sustainable success in an rapidly changing landscape. The question remains: will audits evolve from a compliance necessity into a catalyst for innovation and growth? The answer lies in how companies choose to wield this powerful tool.

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