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The impact of digital transformation on improving the quality of financial and accounting auditing- A case study of the Khenchela Province Tax Directorate

تداعيات التحول الرقمي على تحسين جودة التدقيق المالي والمحاسبي –دراسة حالة المديرية الولائية للضرائب خنشلة–

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Abstract :

The present study aims to analyze the implicationsof digital transformation in enhancing the quality of financial and accounting auditing within public institutions, with a particular focus on the Provincial Directorate of Taxes – Khenchela. It seeks to demonstrate the extent to which digital transformation, supported by an effective internal control system, contributes to the development of auditing tools and techniques.

The study concludes that digital transformation represents a key lever for improving the quality of financial and accounting audits by accelerating access to information, increasing the accuracy of accounting processes, and strengthening the traceability and oversight of financial transactions. Furthermore, the results highlight that the effectiveness of the internal control systemcontributes to improving the quality of financial audits.

Key words: Digital transformation, financial and accounting audit quality, internal control system, digitization, accounting software.
JEL classification codes: M42, M41, O33

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1.Introduction:

Amid the rapid transformations driven by technological advancements, digital transformation has become one of the most significant tools to radically change the methods of managing accounting and financial operations, accompanied by the introduction of data analytics, cloud computing, and artificial intelligence.

The financial and accounting audit function is among the most significantly affected by these transformations, having evolved from a traditional process reliant on manual inspection and paper-based reviews to a more technology-driven activity based on intelligent systems.

As organizations seek to improve the quality of financial and accounting auditing, it is clear that digital transformation should be viewed not as an end in itself, but as a means to enhance the accuracy and transparency of accounting outputs and improve the efficiency of financial monitoring; the internal control system remains a central element in this process.

The Provincial Tax Directorate – Khenchela has embraced digital transformation since 2023, continuously developing it by integrating advanced accounting systems such as SAP, alongside the launch of dedicated digital applications like "Jibayatic" and "Musahamatuk."

1.1. Main Research Question:

Based on the foregoing, a central research question emerges that warrants consideration to understand the relationship between digital transformation and the quality of financial and accounting auditing. It can be formulated as follows:

To what extent do the dimensions of digital transformation influence the improvement of financial and accounting audit quality at the Provincial Tax Directorate in Khenchela?

1.2. Research Hypotheses:

a. Main Hypothesis: At a significance level of ($\alpha = 0.05$), the dimensions of digital transformation affect improving the quality of financial and accounting auditing.

b.Sub-hypotheses:

b.1. The tax sector of Khenchela Province, like other sectors, has fully embraced digital transformation to eliminate traditional practices, reduce human error, and save time.

b.2. The presence of digital transformation in the tax sector helps to improve the internal control system.
b.3. At a significance level of $\alpha = 0.05$, the human dimension has the greatest impact on improving the quality of financial and accounting auditing at the Provincial Tax Directorate in Khenchela.

1.3.Objectives of the Study: The following are highlighted below:

a. To analyze the concept of digital transformation and highlight its various dimensions in the financial context;
b. To assess the current state of auditing in Algerian institutions in the context of digital transformation, through a case study of the Provincial Tax Directorate in Khenchela;
c. To analyze the extent to which the institution has adopted the dimensions of digital transformation and to identify gaps between current practices and best practices;
d. To clarify and evaluate the role of internal control systems in ensuring the integrity and security of digital processes related to financial and accounting auditing.

1.4.Research Methodology:

This study employed a descriptive-analytical approach, as it was deemed the most appropriate for the nature of the subject.

1.5. Previous Studies:

a. Ben Ali Nour El Din, Ben Taleb Chachoua, "**Challenges Facing the Financial and Accounting Audit Profession in the Context of Digital Transformation: An Exploratory Study of a Sample of Financial Auditors**," master's thesis, Ibn Khaldoun University, Tiaret, Algeria, 2023.

The study aimed to identify the challenges of financial and accounting auditing in the context of digital transformation. It concluded that auditors' skills must be developed and updated to enable them to use modern technologies.

b. Ismail Othman Sharif Ishaq, **Digital Transformation and Its Impact on the Reliability of Accounting Information: A Field Study of Commercial Banks in the Khartoum Stock Exchange**, unpublished master's thesis, Accounting, Buraidah Colleges, Saudi Arabia, 2022.

The study aimed to measure the impact of digital transformation on the reliability of accounting information in bank reports on the Khartoum Stock Exchange and concluded that digitalization has improved data reliability and made it easier for users to understand.

What distinguishes the current study is its attempt to move beyond the traditional approach, which focused on the direct relationship between digital transformation and the quality of accounting information, by analyzing the mediating role of the internal control system in explaining the impact of digital transformation and enhancing the quality of financial and accounting auditing.

2. A Theoretical Framework on Digital Transformation and the Quality of Financial and Accounting Auditing

2.1. Definition of Digital Transformation:

There are several definitions of digital transformation, including the following:

a. Technical definition: "It is the use of modern digital technologies such as cloud computing, artificial intelligence, and the Internet of Things to improve operational processes and increase operational efficiency." (Ahmed, 2025, p. 203).

b.Definition in the field of accounting and finance: "The integration of digital technologies such as cloud computing, artificial intelligence, and blockchain into accounting and financial processes to improve recording, analysis, reporting, financial resource management, and financial planning."(Bilal Zafer Berikol,2021, p. 223)

c. Definition in the internal control system:

"It is the use of digital technology to develop smart control systems based on automation and real-time data analysis, to improve performance monitoring, enable early risk detection, and ensure compliance with policies." (Chenxi Wang, 2023, p. 03)

Based on the foregoing, it can be said that digital transformation is a comprehensive process of integrating digital

technology into the operations and services of organizations and government agencies through the development of technologies, processes, and human capabilities, thereby enhancing efficiency and innovation and keeping pace with digital changes.

2.2. Definition of Financial and Accounting Auditing:

a. The American Accounting Association (AAA) defines auditing as follows: "Auditing is a systematic and organized process of collecting and objectively evaluating evidence and clues related to the results of economic activities and events, to determine the extent of compliance and conformity between these results and established standards, and to communicate this to the relevant parties." (Al-Tamimi, 2006, p. 19).

b. Ahmed Lutfi defines it as follows: "It is a systematic, organized process for objectively evaluating evidence related to assertions about economic events, to determine the extent to which those assertions conform to established standards, and to communicate the results to the relevant users." (Lutfi, 2007, p. 7).

Based on the foregoing, it can be said that financial and accounting auditing is a systematic process conducted by an independent auditor to examine internal controls and financial statements and ensure their compliance with accounting standards, with the aim of expressing an impartial opinion on their reliability and supporting decision-making based on reliable information.

2.3. The Role of Digital Transformation in Improving the Quality of Financial and Accounting Auditing

Digital transformation helps save time and effort and ensure high quality, independence, and impartiality in financial and accounting auditing, thereby safeguarding an organization's financial data and assets, through: (Maryam, 2023, p. 5).

a. Cost Advantage: Financial and accounting audit software helps reduce costs and increase audit firms' profitability by speeding up the delivery of audit services and enabling them to serve a larger number of organizations. Expert systems and artificial intelligence also help reduce the time required for planning and determining the scope of tests.

b. Achieving quality: Digital transformation contributes to the efficient and effective completion of financial and accounting audit tasks using software that assists in carrying out these tasks, thereby saving time and effort.

c. Increased market share: Digital transformation contributes to improving the quality, speed, and accuracy of financial auditing, thereby enhancing organizations' competitiveness through integration with information technology and audit firms.

d. Achieving excellence: Information technology provides a competitive advantage to business organizations, as it helps audit firms improve the quality of their performance and develop the services they provide to organizations.

e. Fostering creativity: Creativity in the use of electronic auditing helps in the design and development of auditing programs and systems that comply with accounting regulations, utilizing artificial intelligence and expert systems.

3. An Applied Study on the Impact of Digital Transformation on the Quality of Financial and Accounting Auditing at the Provincial Tax Directorate—Khenchela—

3.1. Methodological Procedures of the Study:

To address the study hypotheses and answer the research questions, descriptive and inferential (analytical) statistical methods were employed. Data were entered into the computer using the statistical software SPSS (Version 27) and subsequently analyzed according to the following primary approach:

- Percentages, frequencies, and relative arithmetic means: used to determine the frequency of categories for a specific variable and to assist the researcher in describing the study sample.
- Cronbach's alpha coefficient: used to assess the reliability of the questionnaire items.
- Pearson correlation coefficient: used to measure the degree of correlation for assessing the questionnaire's validity, as well as to examine the relationship between variables.
- One-sample t-test: To determine whether the mean response score for the items of any questionnaire dimension reached the moderate agreement level (neutral)—specifically a score of (3)—or not.

- Simple regression coefficient: To measure the impact of independent variables on the dependent variable.
- One-way ANOVA: To determine whether there are statistically significant differences among three or more data groups.

a. Questionnaire Reliability and Consistency

This refers to the questionnaire yielding the same results if re-administered under identical conditions; in other words, it signifies stability in the results—meaning they do not change significantly when the questionnaire is distributed to the sample members multiple times over specific periods. Questionnaire reliability was verified using the Cronbach's Alpha method, and the following table presents the Cronbach's Alpha coefficient for the questionnaire as a whole.

Table (01):Questionnaire reliability coefficient

Dimension / Construct	Cronbach's Alpha
Technical Dimension	0.581
Human Dimension	0.729
Organizational Dimension	0.827
Digital Transformation (Overall)	0.856
Financial & Accounting Auditing	0.847
Overall Questionnaire Reliability	0.905

Source: Prepared by the researchers based on the output of SPSS v. 27.

The table indicates that the overall Cronbach's Alpha reached (0.905), reflecting a very high level of internal consistency and confirming the reliability of the questionnaire.

At the dimensional level, the organizational dimension recorded the highest reliability (0.827), followed by the human dimension (0.729), indicating good internal consistency. The constructs of digital transformation (0.856) and financial and accounting auditing (0.847) also show strong reliability.

However, the technical dimension reported a relatively lower value (0.581), which is slightly below the commonly accepted threshold (0.60), suggesting moderate internal consistency.

Overall, the results confirm that the measurement instrument is reliable and suitable for further statistical analysis and hypothesis testing.

b. Sample Distribution:

Before proceeding with hypothesis testing, examining the nature of the data distribution is a fundamental step in determining the appropriate statistical tests—whether parametric or non-

parametric. This procedure allows for an assessment of how closely the data approximates a normal distribution, thereby helping to ensure the accuracy of the results and the validity of the statistical interpretations.

Table (02): Normality Test for Study Dimensions (Kolmogorov-Smirnov and Shapiro-Wilk)

Dimension	Kolmogorov-Smirnov (Sig.)	Shapiro-Wilk (Sig.)
Technical Dimension	0.200*	0.461
Human Dimension	0.200*	0.200
Organizational Dimension	0.040	0.095
Digital Transformation	0.200*	0.158
Financial & Accounting Auditing	0.001	0.031

Source: Prepared by the researchers based on the output of SPSS v. 27.

The table presents the results of normality tests using Kolmogorov-Smirnov and Shapiro-Wilk. Based on a significance level of ($\alpha = 0.05$), the findings indicate that most variables do not follow a normal distribution.

The organizational dimension shows a significance value above 0.05 (0.095), suggesting normal distribution. In contrast, financial and accounting auditing (0.031) does not follow a normal distribution. Other dimensions show mixed results but generally do not fully meet normality assumptions.

Overall, these results suggest that non-parametric tests are more appropriate for hypothesis testing in this study.

c. Study Population:

The study population consists of a random sample of employees at the Provincial Tax Directorate in Khenchela, where the questionnaire was distributed to various departments within the Directorate and its affiliated agencies.

d. Study Sample:

The sample was selected randomly, resulting in a study sample of 114 respondents, of whom 34 completed the questionnaire.

3.2 Analysis of study sample responses regarding the questionnaire themes.

a.Analysis of study sample responses regarding the dimensions . .digital transformation of

Table (03): Responses of study sample members regarding the dimensions of digital transformation

Phrases	mean	Std. Deviation	Agreement Level
The unit provides modern digital and technical tools that help facilitate the work.	2.4706	1.18668	Agree
The available technological infrastructure supports the implementation of digital transformation systems.	2.8235	0.99911	Neutral
The organization performs periodic maintenance on the implemented technical systems.	2.2353	0.95533	Agree
The digital systems provide accurate and timely information.	2.0882	0.79268	Agree
The organization uses specialized software for financial and accounting management.	2.5294	1.16086	Agree
The digital systems are subject to periodic updates and development.	1.9706	0.71712	Agree
Total for the technical dimension	**2.3529**	**0.55923**	**Agree**
Employees have received adequate training on the use of control systems.	2.7941	1.09488	Agree
There is general acceptance among employees regarding the organization's digital transformation.	2.1176	0.84440	Agree
Digital transformation has contributed to reducing human errors in financial transactions.	2.0294	0.86988	Agree
Employees participate in making suggestions to improve the use of technology.	2.2647	0.96323	Agree
The organization provides ongoing technical support to employees when they encounter digital issues.	2.2059	1.00843	Agree
The level of digital awareness among employees is appropriate for the nature of current tasks.	2.3529	1.01152	Agree
Total for the human dimension.	**2.2941**	**0.63173**	**Agree**
The organization follows clear policies and procedures for implementing digital transformation.	1.9118	0.62122	Agree
The organization's management effectively supports and monitors digital transformation projects.	1.7353	0.70962	Strongly agree
The effectiveness of digital transformation is periodically evaluated.	1.9412	0.88561	Agree
The organization's organizational structure aligns with digital transformation requirements.	2.5758	1.11888	Agree
Digital transformation is integrated into the organization's strategic plan.	1.9412	0.88561	Agree
The organization encourages innovation in the use of digital tools.	2.2353	1.07475	Agree
Total for the organizational dimension	**2.0618**	**0.67451**	**Agree**
Total for the Digital Transformation axis	**2.2355**	**0.52168**	**Agree**

Source: Prepared by the researchers based on the output of SPSS v. 27.

The results indicate that the technical dimension achieved an overall mean score of 2.3529 with a standard deviation of 0.55923, corresponding to an "Agree" level of consensus; this reflects a moderate level of digital technology usage within the unit, despite disparities in infrastructure availability.

As for the human dimension, a mean score of 2.2941 was recorded (standard deviation: 0.63173), also at the "Agree" level; this suggests relative acceptance of digital transformation among employees, alongside a need for enhanced training and technical support.

Regarding the organizational dimension, the mean score was 2.0618 (standard deviation: 0.67451), indicating general agreement and suggesting a relatively supportive organizational framework for digital transformation, despite some inconsistencies in its implementation.

Overall, regarding the digital transformation dimension, an arithmetic mean of 2.2355 was recorded, with a standard deviation of 0.52168, reflecting a moderate general level of agreement that leans towards the positive.

b. Analysis of study sample responses regarding the financial and accounting auditing dimension.

Table (04): Responses of study sample members regarding the financial and accounting auditing dimension.

Phrases	mean	Std. Deviation	Agreement Level
The organization follows clearly defined and precise financial and accounting audit procedures.	2.2059	0.72944	Agree
Financial and accounting audits are conducted at regular intervals and according to a specific schedule.	2.2647	0.61835	Agree
Effective internal control mechanisms are in place within the provincial unit.	1.9118	0.66822	Agree
The organization's internal control system has contributed to minimizing financial and accounting errors.	1.7647	0.81868	Strongly agree
Financial and accounting audits within the organization are carried out according to organized and clear procedures.	1.9412	0.42220	Agree
Accurate numerical reports are utilized in financial and accounting audit processes.	2.4118	0.74336	Agree
Financial and accounting audits have	1.7941	0.47860	Agree

effectively contributed to the detection of errors and discrepancies.			
Financial and accounting audit and control processes are documented in a systematic and auditable manner.	1.7941	0.59183	Agree
Financial and accounting audit reports contribute to improved financial decision-making within the organization.	2.2353	0.69887	Agree
The quality of financial and accounting reports contributes to enhancing the organization's financial performance.	1.8529	0.65747	Agree
High-quality accounting reports facilitate more accurate and effective financial decision-making.	1.8824	0.76929	Agree
A high-quality financial report clearly presents the organization's true financial position.	1.7059	0.67552	Strongly agree
The quality of the report's content reflects the efficiency of the organization's financial auditing and accounting processes.	2.0882	0.79268	Agree
High-quality financial and accounting reports help bolster the confidence of management and external stakeholders in the organization.	1.8235	0.52052	Agree
Report quality facilitates the early detection of financial risks and discrepancies.	1.9706	0.93696	Agree
The clearer and more accurate the reports, the more effective the internal control process becomes.	1.7647	0.78079	Strongly agree
Financial audit and accounting reports enable regulatory bodies to assess an organization's compliance with laws and regulations.	1.6176	0.60376	Strongly agree
Audited information is used by partners and external stakeholders to assess the organization's financial position.	2.5588	0.92740	Agree
Total for the Financial and Accounting Audit Component	1.9771	0.37132	Agree

Source: Prepared by the researchers based on the output of SPSS v. 27.

The results indicate that the financial and accounting auditing dimension recorded a relatively low arithmetic mean (1.9771) with a standard deviation of 0.37132, corresponding to an "Agree" level of consensus; this suggests that while current auditing practices are acceptable, they still require enhancement in terms of quality and digital effectiveness.

Overall, the findings regarding the two questionnaire dimensions reflect a moderate-to-good level of digital transformation implementation and its impact on financial and accounting auditing. However, there is variation across the three dimensions, with the technical and human dimensions emerging as relatively more influential than the organizational dimension.

3.3 Hypothesis Testing and Discussion of Study Results

Following the presentation and analysis of the study sample's responses regarding the questionnaire's key themes, this section aims to test the validity of the hypotheses. This process relies on data analyzed and statistically processed using correlation coefficients, the one-sample t-test, and simple regression analysis. Based on these methods, the study hypotheses are either accepted or rejected, followed by a discussion of the findings.

a- First Sub-hypothesis: "The tax sector of Khenchela Province, like other sectors, has fully embraced digital transformation to eliminate traditional practices, reduce human error, and save time."

Table (05): One-Sample T-Test Results for Digital Transformation Adoption and Its Impact

Item	Mean	Std. Deviation	T-value	Sig. (p-value)
Availability of modern digital tools	2.4706	1.18668	-2.601	0.014
Digital systems provide accurate and timely information	2.0882	0.79268	-6.707	0.000
Digital transformation reduces human errors in financial processes	2.0294	0.86988	-6.506	0.000
Internal control helps reduce financial/accounting errors	1.7647	0.81868	-8.798	0.000

Source: Prepared by the researchers based on the output of SPSS v. 27.

A one-sample T-test was conducted using a test value of (3). The results show that all items have means lower than the reference value, with statistically significant p-values ($p < 0.05$), indicating significant differences.

Given the reversed Likert scale (1 = strongly agree, 5 = strongly disagree), lower means reflect a strong agreement among respondents. This confirms that digital transformation contributes to reducing human errors, improving efficiency, and limiting traditional practices.

Therefore, the first hypothesis is supported, indicating that the tax sector has adopted digital transformation to enhance performance and operational efficiency.

b.Second sub-hypothesis:"The presence of digital transformation in the tax sector helps to improve the internal control system."

Table (06): Simple Regression Results of Digital Transformation Impact on Internal Control System

R	R Square	Sig. (p-value)	Regression Coefficient (β)	Constant
0.745	0.555	0.000	0.797	0.043

Source: Prepared by the researchers based on the output of SPSS v. 27.

The table presents the results of a simple regression analysis examining the effect of digital transformation on the internal control system. The correlation coefficient (R = 0.745) indicates a strong positive relationship between the variables.

The coefficient of determination (R^2 = 0.555) shows that digital transformation explains 55.5% of the variance in the internal control system. The significance value (p = 0.000) is below 0.05, confirming that the model is statistically significant.

The regression coefficient (β = 0.797) is positive, indicating that an increase in digital transformation leads to an improvement in the internal control system.

Therefore, the second hypothesis is accepted, confirming a significant positive effect of digital transformation on internal control.

c. Third Sub-hypothesis:"At a significance level of α = 0.05, the human dimension has the greatest impact on improving the quality of financial and accounting auditing at the Provincial Tax Directorate in Khenchela."

Table (07): Multiple Regression Results of Digital Transformation Dimensions on Audit Quality, Model Summary

R	R Square	Sig. (p-value)
0.701	0.492	0.000

Coefficients

Variable	B	Std. Error	Beta	t	Sig.
Constant	0.958	0.221	—	4.325	0.000
Technical Dimension	0.249	0.112	0.374	2.227	0.034
Human Dimension	-0.092	0.112	-0.156	-0.817	0.421

Organizational Dimension	0.313	0.091	0.568	3.441	0.002

Source: Prepared by the researchers based on the output of SPSS v. 27.

The multiple regression results indicate a relatively strong relationship (R = 0.701), with the model explaining 49.2% of the variance in financial and accounting audit quality (R^2 = 0.492). The model is statistically significant (p = 0.000).

Among the predictors, the organizational dimension has the strongest and most significant positive effect (Beta = 0.568, p = 0.002), followed by the technical dimension (Beta = 0.374, p = 0.034). In contrast, the human dimension shows a non-significant and weak negative effect (p = 0.421).

Therefore, the hypothesis stating that the human dimension is the most influential is rejected, as the organizational dimension appears to be the most impactful factor.

d- Main Hypothesis:"At a significance level ofα = 0.05, the dimensions of digital transformation affect improving the quality of financial and accounting auditing."

To test the main hypothesis, multiple regression analysis was employed. The results revealed that the model's statistical significance value (Sig = 0.000) was below the adopted significance level (α = 0.05), indicating that the model is statistically significant.

Furthermore, the correlation coefficient (R = 0.701) reflected a relatively strong relationship between the dimensions of digital transformation and the quality of financial and accounting auditing, while the coefficient of determination (R^2 = 0.492) indicated that the dimensions of digital transformation explain approximately 49.2% of the variation in audit quality.

Based on these results, it can be confirmed that the dimensions of digital transformation have a significant impact on improving the quality of financial and accounting auditing; consequently, the main hypothesis is accepted, and the null hypothesis is rejected. This relationship can be expressed by the following equation:

Financial and Accounting Audit Quality = 0.249 (Technical Dimension) + 0.313 (Organizational Dimension) – 0.092 (Human Dimension)

4.Conclusion:

The study addressed digital transformation as a source of both challenges and opportunities for public institutions—specifically the Wilaya Directorate of Taxes in Khenchela. It analyzed digitization and its impact on the quality of financial and accounting audits, as well as on dimensions of organizational and supervisory performance within an environment reliant on information systems and modern technology, yielding specific findings.

4.1. Study Results: Through this study, we reached the following conclusions:

a. Digital transformation serves as a foundation for enhancing the quality of financial and accounting audits by accelerating data processing and providing accurate accounting information.

b. The existence of a rigorous internal control system that effectively contributes to improving audit quality through adherence to regulations and the proper implementation of the financial accounting system.

c. Integrating digital transformation into organizational strategic plans is a crucial factor for the long-term success of digitalization.

d. A gap in the culture of digital innovation hinders the development of tools and mechanisms related to financial and accounting audits and digital control.

e. Successful digital transformation requires a balance between technological, organizational, and human aspects, while addressing weaknesses in each area to ensure the effectiveness of digitalization.

f. The results of the statistical analysis revealed that the human dimension is the weakest factor in supporting the quality of financial and accounting auditing at the Wilaya Tax Directorate in Khenchela, due to inadequate training and the lack of readiness among human resources to adapt to the digital environment.

g. Digital transformation at the Khenchela Provincial Tax Directorate has contributed to reducing human error; however, shortcomings in user training and comprehension of digital oversight systems continue to limit the optimal utilization of this transformation.

h. It has been found that inadequate periodic maintenance of technical systems poses an obstacle to maintaining the continuity and effectiveness of digital performance, thereby disrupting the financial and accounting audit process.

i. Despite the use of tools such as SAGE and TPE, disparities in data quality and availability timing continue to pose a challenge in ensuring the accuracy of audited information.

4.2. Suggestions:

a. Enhancing the periodic maintenance of digital systems to ensure operational continuity and effective technical performance, while preventing unexpected malfunctions that could compromise the accuracy of audited data.

b. Improving the quality of digital information—specifically regarding accuracy and timeliness—through better integration between data input and processing systems.

c. Investing in the development of digital infrastructure to ensure the reliability of accounting and financid. Intensify education and training programs for staff—particularly regarding the use of digital financial and accounting control and audit systems—to bridge knowledge gaps and enhance human interaction with technology.

e. Engage human resources in the digital transformation process through incentive mechanisms and introductory workshops to foster acceptance and integration.

f. Strengthen senior management support for digital transformation projects through clear funding and the strategic commitment necessary to ensure implementation continuity.al auditing systems, and to provide advanced data analysis tools.

g. Instill a culture of innovation within the unit by encouraging digital initiatives and motivating teams to propose technological solutions for accounting and control challenges.

h. Improve the documentation of financial audit, accounting, and control processes using a clear digital methodology to ensure transparency and facilitate subsequent review.

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