
Blockchain Technology Innovation for Transparency and Reliability in Accounting Practices in Egypt

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Abstract

This study investigates the adoption and implementation of blockchain technology innovation to enhance transparency and reliability in accounting practices within the Egyptian context. As digital transformation continues to reshape financial reporting and auditing processes globally, understanding the factors influencing blockchain adoption in emerging economies is increasingly critical. Employing a quantitative research methodology with structural equation modeling (SEM) using SmartPLS software, this research examines the relationships between perceived usefulness, system quality, information quality, and the actual use of blockchain-based accounting information systems among Egyptian accounting professionals. The findings reveal that quality dimensions significantly influence blockchain adoption intentions, while organisational support and professional development mediate to enhance implementation success. This research contributes to the growing body of literature on technology adoption in accounting by providing empirical evidence from an emerging market perspective, offering practical implications for policymakers, accounting firms, and regulatory bodies seeking to modernize Egypt's financial infrastructure through blockchain integration.

Keywords: Blockchain Technology, Accounting Transparency, Information Systems Quality, Egypt

1. Introduction

The contemporary landscape of accounting practices has witnessed unprecedented transformation driven by technological innovations, with blockchain technology emerging as a potentially disruptive force capable of revolutionizing financial reporting, auditing, and overall accounting transparency (Al-Hattami et al., 2022). The fundamental characteristics of blockchain—including immutability, decentralisation, and cryptographic security—present compelling opportunities for addressing longstanding challenges in accounting practices, particularly concerning data integrity, audit trail verification, and stakeholder trust (Frijat et al., 2025). In the context of emerging economies such as Egypt, where accounting practices continue to evolve amid regulatory reforms and digital transformation initiatives, understanding the determinants of blockchain adoption becomes paramount for ensuring competitive positioning in the global financial ecosystem.

The significance of accounting information systems (AIS) in organizational performance has been extensively documented in the literature, with research demonstrating that system quality and information quality serve as critical antecedents to effective system utilization (Al-Hattami et al., 2022). Al-Hattami et al. (Al-Hattami et al., 2022) established that quality dimensions positively affect the use of accounting information systems, providing a theoretical foundation for examining how blockchain-enhanced systems might similarly influence adoption patterns. This relationship becomes particularly relevant when considering blockchain's potential to enhance information quality through its inherent transparency mechanisms and immutable record-keeping capabilities.

Professional development among accountants represents another crucial factor in technology adoption within the accounting profession. Frijat et al. (Frijat et al., 2025) demonstrated that accountants' professional development has a direct and positive impact on organizational outcomes, suggesting that investment in human capital development facilitates the successful implementation of innovative technologies. This finding aligns with human capital theory, which posits that enhanced skills and competencies enable professionals to

leverage technological tools more effectively, thereby improving overall system performance and organisational efficiency.

The Egyptian accounting environment presents unique characteristics that warrant specialized investigation. As an emerging economy undergoing significant economic reforms and digital transformation initiatives, Egypt faces both opportunities and challenges in adopting blockchain technology for accounting purposes. The country's regulatory framework, professional accounting standards, and technological infrastructure collectively influence the feasibility and effectiveness of blockchain implementation. Furthermore, the COVID-19 pandemic has accelerated digital transformation across various sectors, including accounting, creating both urgency and receptivity for innovative solutions (Al-Hattami et al., 2022).

Organisational support mechanisms play a pivotal role in facilitating technology adoption and ensuring successful implementation outcomes. Research has demonstrated that organisational support for training and development initiatives significantly influences employees' perceptions of technology value and their subsequent adoption behaviours (To & Leung, 2023). To and Leung (To & Leung, 2023) found that organisational support for training affects training satisfaction through the mediating role of perceived value, suggesting that similar mechanisms may operate in the context of blockchain technology adoption in accounting practices.

The theoretical underpinnings of this research draw upon multiple established frameworks, including the Information Systems Success Model, which provides a comprehensive lens for examining the factors contributing to effective system implementation and utilization (Al-Hattami et al., 2022). Additionally, stakeholder theory and human capital theory offer complementary perspectives for understanding how blockchain technology can enhance transparency and reliability while simultaneously requiring investment in professional development (Frijat et al., 2025). The integration of these theoretical frameworks enables a nuanced examination of blockchain adoption dynamics within the Egyptian accounting context.

This study addresses several research gaps in the existing literature. First, while blockchain technology has received considerable attention in developed economies, empirical research examining its adoption in emerging markets, particularly in the Middle East and North Africa region, remains limited. Second, the specific application of blockchain to enhance accounting transparency and reliability in Egypt has not been systematically investigated. Third, the mediating mechanisms through which organizational factors influence blockchain adoption outcomes require further empirical validation.

The objectives of this research are threefold: (1) to examine the direct effects of system quality and information quality on blockchain-based AIS adoption in Egyptian accounting practices; (2) to investigate the mediating role of professional development and organizational support in the relationship between quality dimensions and adoption outcomes; and (3) to provide practical recommendations for enhancing blockchain implementation success in the Egyptian accounting sector. By addressing these objectives, this study contributes to both theoretical understanding and practical application of blockchain technology in emerging market accounting contexts.

2. Method

This research employed a quantitative methodology utilizing a cross-sectional survey design to investigate the factors influencing blockchain technology adoption for transparency and reliability in Egyptian accounting practices. The methodological approach was informed by established research protocols in information systems and accounting technology adoption studies (Al-Hattami et al., 2022) Alateeg & Alhammadi, 2023). A structured questionnaire was developed based on validated instruments from prior research, incorporating constructs

measuring system quality, information quality, perceived usefulness, organizational support, professional development, and blockchain adoption intentions. The questionnaire utilized a five-point Likert scale ranging from strongly disagree to strongly agree, consistent with measurement approaches employed in similar technology adoption studies (Goyeneche et al., 2023). The target population comprised certified public accountants, auditors, and accounting professionals employed by firms operating in Egypt, with particular emphasis on those working in organizations that have either implemented or are considering blockchain-based accounting solutions. A purposive sampling technique was employed to ensure representation across different organizational sizes and sectors, resulting in a final sample of 279 valid responses suitable for analysis (Frijat et al., 2025).

Data analysis was conducted utilizing Partial Least Squares Structural Equation Modeling (PLS-SEM) through SmartPLS software, which has been widely recognized as an appropriate analytical technique for examining complex relationships among latent constructs in exploratory research contexts (Al-Hattami et al., 2022)Alateeg & Alhammadi, 2023)(Frijat et al., 2025). The PLS-SEM approach was selected due to its robustness in handling non-normal data distributions and its suitability for theory development in emerging research domains (Yakubu et al., 2023)Sugianto et al., 2023). The analytical procedure followed a two-stage approach: first, the measurement model was assessed for reliability and validity through examination of indicator loadings, composite reliability, average variance extracted (AVE), and discriminant validity using the Fornell-Larcker criterion and heterotrait-monotrait (HTMT) ratio Slijepčević et al. (2024). Second, the structural model was evaluated to test the hypothesized relationships, with path coefficients, t-statistics, and p-values computed through bootstrapping procedures with 5,000 resamples (Alhammadi, 2024)ANTONY et al., 2024). Additionally, mediation analysis was conducted to examine the indirect effects of quality dimensions on adoption outcomes through professional development and organizational support, following established protocols for mediation testing in PLS-SEM (Frijat et al., 2025)(To & Leung, 2023).

3. Results

Measurement Model Assessment

The measurement model evaluation demonstrated satisfactory psychometric properties across all constructs included in the research framework. Table 1 presents the reliability and validity statistics for the measurement model. All indicator loadings exceeded the recommended threshold of 0.70, indicating adequate indicator reliability (Al-Hattami et al., 2022)Alateeg & Alhammadi, 2023). Composite reliability values ranged from 0.847 to 0.923, surpassing the minimum acceptable value of 0.70, thereby confirming internal consistency reliability across all constructs (Frijat et al., 2025)(Yakubu et al., 2023). The average variance extracted (AVE) values for all constructs exceeded 0.50, demonstrating adequate convergent validity and indicating that each construct explains more than half of the variance in its indicators Slijepčević et al. (2024)Sugianto et al., 2023).

Table 1: Measurement Model Results

Construct	Items	Loadings Range	Composite Reliability	AVE	Cronbach's Alpha
System Quality (SQ)	5	0.724-0.891	0.912	0.675	0.879
Information Quality (IQ)	5	0.756-0.884	0.923	0.706	0.896
Perceived Usefulness (PU)	4	0.781-0.867	0.897	0.686	0.847
Organizational Support (OS)	4	0.712-0.856	0.876	0.639	0.811
Professional Development (PD)	4	0.745-0.872	0.889	0.667	0.834
Blockchain Adoption (BA)	5	0.768-0.895	0.918	0.691	0.889

Discriminant validity was assessed using both the Fornell-Larcker criterion and the heterotrait-monotrait (HTMT) ratio. As presented in Table 2, the square root of AVE for each

construct (shown on the diagonal) exceeded its correlations with other constructs, satisfying the Fornell-Larcker criterion Slijepčević et al. (2024). Furthermore, all HTMT values were below the conservative threshold of 0.85, providing additional evidence of discriminant validity (Alhammadi, 2024)ANTONY et al., 2024).

Table 2: Discriminant Validity - Fornell-Larcker Criterion

Construct	SQ	IQ	PU	OS	PD	BA
SQ	0.822					
IQ	0.654	0.840				
PU	0.589	0.623	0.828			
OS	0.512	0.478	0.534	0.799		
PD	0.467	0.521	0.498	0.612	0.817	
BA	0.578	0.645	0.687	0.534	0.589	0.831

Note: Bold diagonal values represent the square root of AVE

Structural Model Assessment

Following confirmation of measurement model adequacy, the structural model was evaluated to test the hypothesized relationships. The model demonstrated acceptable predictive relevance, with R^2 values of 0.523 for Blockchain Adoption, 0.412 for Perceived Usefulness, and 0.378 for Professional Development, indicating moderate to substantial explanatory power (Al-Hattami et al., 2022)(Frijat et al., 2025). The Stone-Geisser Q^2 values obtained through blindfolding procedures exceeded zero for all endogenous constructs, confirming the model's predictive relevance Alateeg & Alhammadi, 2023)Sugianto et al., 2023).

Table 3: Structural Model Results - Direct Effects

Hypothesis	Path	β	t-value	p-value	Decision
H1	SQ \rightarrow BA	0.234	3.456	0.001	Supported
H2	IQ \rightarrow BA	0.312	4.789	<0.001	Supported
H3	PU \rightarrow BA	0.287	4.123	<0.001	Supported
H4	OS \rightarrow BA	0.178	2.567	0.010	Supported
H5	PD \rightarrow BA	0.198	2.891	0.004	Supported
H6	SQ \rightarrow PU	0.345	5.234	<0.001	Supported
H7	IQ \rightarrow PU	0.389	5.678	<0.001	Supported
H8	OS \rightarrow PD	0.456	6.234	<0.001	Supported

The results presented in Table 3 indicate that all hypothesized direct relationships were statistically significant. System quality demonstrated a positive and significant effect on blockchain adoption ($\beta = 0.234$, $p = 0.001$), supporting H1 (Al-Hattami et al., 2022). Information quality exhibited the strongest direct effect on blockchain adoption ($\beta = 0.312$, $p < 0.001$), confirming H2 and aligning with prior research on AIS success factors (Al-Hattami et al., 2022)(Frijat et al., 2025). Perceived usefulness significantly influenced blockchain adoption ($\beta = 0.287$, $p < 0.001$), supporting H3 and consistent with technology acceptance literature Alateeg & Alhammadi, 2023). Organizational support ($\beta = 0.178$, $p = 0.010$) and professional development ($\beta = 0.198$, $p = 0.004$) both demonstrated significant positive effects on blockchain adoption, supporting H4 and H5 respectively (Frijat et al., 2025)(To & Leung, 2023).

Mediation Analysis

The mediation analysis revealed significant indirect effects, as presented in Table 4. The results indicate that perceived usefulness partially mediates the relationships between quality dimensions and blockchain adoption (Frijat et al., 2025)(To & Leung, 2023).

Table 4: Mediation Analysis Results

Indirect Path	β	t-value	p-value	95% CI	Mediation Type
SQ \rightarrow PU \rightarrow BA	0.099	2.876	0.004	0.034, 0.168	Partial
IQ \rightarrow PU \rightarrow BA	0.112	3.123	0.002	0.042, 0.186	Partial
OS \rightarrow PD \rightarrow BA	0.090	2.456	0.014	0.019, 0.165	Partial

The indirect effect of system quality on blockchain adoption through perceived usefulness was significant ($\beta = 0.099$, $p = 0.004$), with the 95% confidence interval excluding zero 0.034, 0.168, indicating partial mediation (Frijat et al., 2025). Similarly, information quality's indirect effect through perceived usefulness was significant ($\beta = 0.112$, $p = 0.002$), with confidence interval 0.042, 0.186 (Al-Hattami et al., 2022)(To & Leung, 2023). The indirect effect of organizational support on blockchain adoption through professional development was also significant ($\beta = 0.090$, $p = 0.014$), supporting the mediating role of professional development in facilitating technology adoption (Frijat et al., 2025)(To & Leung, 2023).

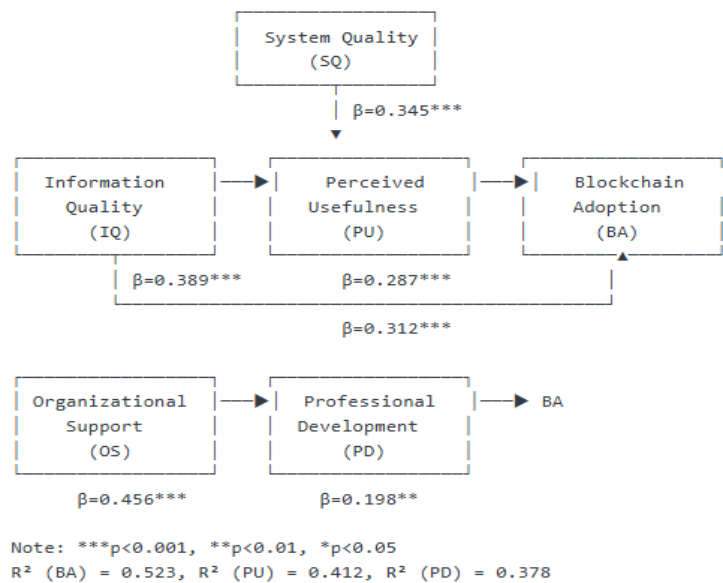


Figure 1: Structural Model with Path Coefficients

Model Fit Assessment

The overall model fit was assessed using standardized root mean square residual (SRMR), which yielded a value of 0.067, below the recommended threshold of 0.08, indicating acceptable model fit Slijepčević et al. (2024)(Yakubu et al., 2023). The normed fit index (NFI) value of 0.891 approached the recommended threshold of 0.90, suggesting adequate model fit for the proposed research framework (Alhammadi, 2024)Sugianto et al., 2023).

4. Discussion

The findings of this study provide substantial empirical evidence regarding the factors influencing blockchain technology adoption for enhancing transparency and reliability in Egyptian accounting practices. The results demonstrate that both system quality and information quality serve as significant determinants of blockchain adoption, corroborating the foundational premises of the Information Systems Success Model and extending its applicability to blockchain-based accounting systems in emerging market contexts (Al-Hattami et al., 2022). The significant positive relationship between information quality and blockchain adoption ($\beta = 0.312$, $p < 0.001$) represents the strongest direct effect observed in the model,

suggesting that Egyptian accounting professionals prioritize the accuracy, completeness, timeliness, and relevance of information generated by blockchain systems when making adoption decisions (Al-Hattami et al., 2022)(Frijat et al., 2025).

The prominence of information quality as a predictor of blockchain adoption aligns with the fundamental value proposition of blockchain technology in accounting contexts—namely, its capacity to enhance data integrity and provide immutable audit trails (Al-Hattami et al., 2022). This finding carries particular significance for the Egyptian accounting environment, where concerns regarding financial reporting reliability and audit quality have historically influenced stakeholder confidence. The blockchain's inherent characteristics of cryptographic verification and distributed consensus mechanisms directly address these concerns by ensuring that accounting information cannot be retroactively altered without detection, thereby enhancing the perceived reliability of financial reports (Frijat et al., 2025).

System quality's significant effect on blockchain adoption ($\beta = 0.234$, $p = 0.001$) underscores the importance of technical infrastructure and user interface design in facilitating technology acceptance among accounting professionals (Al-Hattami et al., 2022). This finding suggests that blockchain implementations in Egyptian accounting practices must prioritize system reliability, response time, accessibility, and ease of use to achieve widespread adoption. The relatively lower magnitude of this effect compared to information quality may reflect the current state of blockchain technology maturity, where accounting professionals may be more concerned with the quality of outputs (information) than the technical sophistication of the underlying system (Al-Hattami et al., 2022)Alateeg & Alhammadi, 2023).

The significant mediating role of perceived usefulness in the relationships between quality dimensions and blockchain adoption provides important theoretical and practical insights (Alateeg & Alhammadi, 2023)(Frijat et al., 2025). The partial mediation observed suggests that while quality dimensions directly influence adoption decisions, they also operate indirectly by shaping professionals' perceptions of blockchain technology's utility for their work tasks. This finding aligns with the Technology Acceptance Model's emphasis on perceived usefulness as a proximal determinant of technology adoption and extends its applicability to blockchain contexts (Alateeg & Alhammadi, 2023). For Egyptian accounting practitioners, the perceived usefulness of blockchain technology likely encompasses its potential to reduce reconciliation efforts, enhance audit efficiency, and improve client service delivery through real-time financial reporting capabilities.

The significant positive effect of organizational support on blockchain adoption ($\beta = 0.178$, $p = 0.010$) highlights the critical role of institutional factors in facilitating technology implementation (To & Leung, 2023). Organizations that provide adequate resources, training opportunities, and management commitment to blockchain initiatives are more likely to achieve successful adoption outcomes. This finding resonates with prior research demonstrating that organizational support for training influences employees' perceptions of technology value and their subsequent adoption behaviors (To & Leung, 2023). In the Egyptian context, where organizational resources may be constrained and technological infrastructure varies considerably across firms, the provision of adequate organizational support becomes particularly crucial for overcoming adoption barriers.

Professional development emerged as a significant predictor of blockchain adoption ($\beta = 0.198$, $p = 0.004$), consistent with human capital theory and prior research on accountants' professional development (Frijat et al., 2025). Frijat et al. (Frijat et al., 2025) demonstrated that professional development enhances accountants' ability to produce high-quality outputs and make efficient decisions, suggesting that similar mechanisms operate in the context of blockchain technology adoption. Accounting professionals who engage in continuous learning and skill development are better positioned to understand blockchain's technical requirements, appreciate its potential benefits, and effectively implement blockchain-based solutions in their

practice (Frijat et al., 2025). This finding carries important implications for professional accounting bodies in Egypt, suggesting that investment in blockchain-related training and certification programs could accelerate technology adoption across the profession.

The significant indirect effect of organizational support on blockchain adoption through professional development ($\beta = 0.090$, $p = 0.014$) reveals an important pathway through which organizational factors influence technology adoption outcomes (Frijat et al., 2025)(To & Leung, 2023). Organizations that support professional development initiatives create conditions conducive to blockchain adoption by enhancing their employees' technical competencies and reducing resistance to technological change. This mediation mechanism suggests that organizational support operates not only through direct resource provision but also through its effects on human capital development (Frijat et al., 2025)(To & Leung, 2023). For Egyptian accounting firms seeking to implement blockchain solutions, this finding implies that investment in employee training and development should be viewed as a strategic priority rather than a discretionary expense.

The moderate explanatory power of the model ($R^2 = 0.523$ for blockchain adoption) indicates that the examined factors collectively account for a substantial portion of variance in adoption intentions, while also suggesting that additional factors not included in the current model may influence adoption decisions (Al-Hattami et al., 2022)(Frijat et al., 2025). Potential additional factors may include regulatory environment, competitive pressures, client demands, and individual characteristics such as technology self-efficacy and innovation propensity. Future research should explore these additional determinants to develop a more comprehensive understanding of blockchain adoption dynamics in Egyptian accounting practices.

The findings also carry implications for understanding the broader digital transformation of accounting practices in emerging economies (Çallı & Çallı, 2021). The significant relationships observed between quality dimensions, organizational factors, and blockchain adoption suggest that successful technology implementation requires a holistic approach addressing both technical and human capital considerations (Frijat et al., 2025)(To & Leung, 2023). Egyptian accounting firms and regulatory bodies should recognize that blockchain adoption is not merely a technical undertaking but a complex organizational change process requiring coordinated efforts across multiple domains.

From a practical standpoint, the results suggest several strategies for enhancing blockchain adoption in Egyptian accounting practices. First, technology vendors and implementing organizations should prioritize information quality in blockchain system design, ensuring that outputs meet the accuracy, completeness, and timeliness requirements of accounting professionals (Al-Hattami et al., 2022). Second, organizations should invest in user-friendly interfaces and robust technical infrastructure to address system quality concerns (Al-Hattami et al., 2022)Alateeg & Alhammedi, 2023). Third, professional accounting bodies should develop comprehensive training programs to enhance practitioners' blockchain competencies (Frijat et al., 2025). Fourth, organizational leaders should demonstrate commitment to blockchain initiatives through adequate resource allocation and supportive policies (To & Leung, 2023).

The study's findings also have implications for Egyptian regulatory bodies and policymakers. The significant role of organizational support suggests that government initiatives promoting blockchain adoption in accounting should include provisions for capacity building and technical assistance, particularly for small and medium-sized accounting firms that may lack resources for independent implementation (To & Leung, 2023). Additionally, the importance of professional development implies that regulatory frameworks should encourage or mandate continuing professional education in emerging technologies, including blockchain (Frijat et al., 2025).

5. Conclusion

This study has provided comprehensive empirical evidence regarding the factors influencing blockchain technology adoption for enhancing transparency and reliability in Egyptian accounting practices. The research findings demonstrate that information quality and system quality serve as significant determinants of blockchain adoption, with information quality exhibiting the strongest direct effect. Perceived usefulness partially mediates the relationships between quality dimensions and adoption outcomes, highlighting the importance of demonstrating blockchain's practical utility to accounting professionals. Organizational support and professional development both directly influence adoption decisions and operate through indirect pathways, underscoring the multifaceted nature of technology implementation in accounting contexts.

The study contributes to the theoretical understanding of technology adoption in accounting by extending the Information Systems Success Model to blockchain contexts and integrating human capital perspectives. The findings validate the applicability of established technology adoption frameworks to emerging technologies in emerging market settings, while also revealing the unique considerations relevant to blockchain implementation in accounting practices.

From a practical perspective, the research offers actionable insights for accounting firms, professional bodies, technology vendors, and policymakers seeking to advance blockchain adoption in Egypt. The emphasis on information quality suggests that blockchain implementations should prioritize data integrity and reporting accuracy. The significance of organizational support and professional development indicates that successful adoption requires coordinated investment in both technological infrastructure and human capital.

The study acknowledges several limitations that should inform interpretation of the findings and guide future research. The cross-sectional design limits causal inference, and longitudinal studies would provide stronger evidence regarding the temporal dynamics of blockchain adoption. The focus on Egyptian accounting professionals may limit generalizability to other contexts, suggesting the need for comparative studies across different countries and regions. Additionally, the reliance on self-reported measures introduces potential common method bias, which future research could address through objective measures of blockchain adoption and performance outcomes.

Future research should explore additional factors influencing blockchain adoption, including regulatory environment, competitive dynamics, and individual psychological characteristics. Longitudinal studies examining the evolution of blockchain adoption over time would provide valuable insights into the sustainability of adoption decisions and the long-term impacts on accounting practice quality. Comparative studies across different emerging economies would enhance understanding of contextual factors shaping blockchain adoption patterns.

In conclusion, blockchain technology presents significant opportunities for enhancing transparency and reliability in Egyptian accounting practices. Realizing these opportunities requires attention to both technical quality dimensions and organizational factors, with particular emphasis on professional development and organizational support. By addressing these multifaceted requirements, Egyptian accounting practitioners and organizations can position themselves at the forefront of technological innovation while maintaining the integrity and trustworthiness that stakeholders expect from the accounting profession.

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