

The Impact of Digital Transformation on Sustainable Financial Performance: A Standard Study on a Sample of Employees of the Directorate of Taxation, Tebessa

Nawal Bouallegnawal.boualleg@univ-tebessa.dz
University of Chikh Larbi Tebessi, Tebessa, Algeria**Hibatallah Ourici**hibatallah.ourici@univ-tebessa.dz
University of Chikh Larbi Tebessi, Tebessa, Algeria**Rabab Zaraa**rabab.zaraa@univ-tebessa.dz
University of Chikh Larbi Tebessi, Tebessa, Algeria**Abstract:**

This study aimed to examine the impact of Digital transformation on the Sustainable financial performance of employees of the Directorate of Taxation, Tebessa, by examining four dimensions of Digital transformation: Digital infrastructure, digital competence of human resources, Information and data security, and Digitization of financial processes. The study adopted a descriptive-analytical approach for the theoretical component and a case-study approach for the field component. A questionnaire was distributed to a sample of 40 employees of the Directorate of Taxation, and the collected data were analyzed using appropriate statistical methods in SPSS Version 27 to test the hypotheses. The study found a statistically significant effect, at $\alpha \leq 0.05$, of Digital transformation on Sustainable financial performance, explaining 38.9% of the variance in the dependent Variable. Statistically significant effects were also reported for Digital infrastructure and digital competence of human resources, with reported unstandardized regression coefficients (B) of 0.154 and 0.217, respectively. These findings indicate a positive effect of both dimensions on Sustainable financial performance. No statistically significant effect was reported for Information and data security or the Digitization of financial processes.

Keywords: Digital transformation; Sustainable financial performance; Directorate of Taxation, Tebessa; SPSS.

1. Introduction

Digital transformation refers to the comprehensive integration of digital technologies into business operations and organizational models with the aim of enhancing an organization's competitiveness and its ability to adapt to continuous changes in its environment. This transformation goes beyond the mere adoption of information technology or the restructuring of business processes; it also involves the development of innovative business models that redefine how value is created and delivered.

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In this context, cultural and organizational factors play a critical role in the success or failure of digital initiatives. Changes in work practices and organizational culture can significantly influence employees' perceptions and attitudes toward digital transformation.

Moreover, digital transformation increasingly contributes to sustainable financial performance by improving operational efficiency, enabling better decision-making, fostering innovation, and expanding access to services across economic, social, and environmental dimensions.

Based on the foregoing, the research problem can be formulated through the following main question:

What is the extent of the impact of digital transformation on the sustainable financial performance of the Directorate of Taxation, Tebessa?

1. Study Hypotheses

In an attempt to provide a preliminary answer to the research question, the following hypotheses are proposed:

- **Main Hypothesis:**

H₀: There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital transformation on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

H₁: There is a statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital transformation on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

- **First Sub-Hypothesis:**

H₀: There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital infrastructure on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

H₁: There is a statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital infrastructure on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

- **Second Sub-Hypothesis:**

H₀: There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital competence of human resources on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

H₁: There is a statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital competence of human resources on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

- **Third Sub-Hypothesis:**

H₀: There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of information and data security on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

H₁: There is a statistically significant effect, at the significance level of $\alpha \leq 0.05$, of information and data security on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

- **Fourth Sub-Hypothesis:**

H₀: There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of the digitization of financial processes on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

H₁: There is a statistically significant effect, at the significance level of $\alpha \leq 0.05$, of the digitization of financial processes on the sustainable financial performance of employees at the Directorate of Taxation, Tebessa.

2. Objectives of the Study

This study aims to:

- Explore the theoretical framework of the study's key variables: digital transformation and sustainable financial performance.
- Identify the relationship between digital transformation and sustainable financial performance among employees at the Directorate of Taxation, Tebessa.
- Measure the impact of digital transformation, in its various dimensions (digital infrastructure, digital competence of human resources, information and data security, and digitization of financial processes), on sustainable financial performance at the Directorate of Taxation, Tebessa.
- Propose practical recommendations to decision-makers to enhance sustainable financial performance through the development of digital transformation strategies.

3. Study Methodology

To address the research topic, answer the research questions, and test the proposed hypotheses, the descriptive-analytical approach was adopted for the theoretical and conceptual aspects of the study. This approach was considered appropriate for interpreting and analyzing the study variables, clarifying the basic concepts of digital transformation and sustainable financial performance, and examining the relationship between them. For the applied and field aspects, a case-study approach and the statistical analysis tools available in SPSS were used to examine the theoretical framework in practice. A questionnaire was used as the data-collection instrument, and the collected data were tabulated and analyzed using SPSS Version 27.

Axis One: Theoretical Foundation of the Study Variables

1- Concept of Digital Transformation

Digital transformation is the process of leveraging technology to improve overall organizational performance. Its objectives can be categorized into two main areas: gaining a competitive advantage through the digitization of production information and the establishment of digital infrastructure, and enhancing customer engagement through the digitization of sales and communication channels.

Stolterman and Fors (2004) define digital transformation as the transformative impact of digital technologies on various aspects of human life, significantly influencing individuals, businesses, and society. For companies, this transformation encompasses operations and the delivery of customer value, while also affecting organizational culture and interpersonal relationships.

To better understand the process of digital transformation, numerous researchers have analyzed its key enablers. For example, Liere-Netheler, Packmohr, and Vogelsang (2018) identified twelve key drivers of digital transformation in the manufacturing sector: process optimization, improvement of the working environment, vertical integration, managerial support, horizontal integration, cost reduction, customer demand, supply chain dynamics, innovation drive, market pressure, legal and governmental support, and employee engagement.

2- Sustainable Financial Performance

Sustainable financial performance refers to an organization's ability to maintain financial continuity and growth over the long term while integrating environmental, social, and governance (ESG) dimensions into investment and operational decision-making. This type of performance is associated with enhanced competitiveness, increased investment attractiveness, improved organizational reputation, and greater stability and security.

- Sustainability: Financial sustainability encompasses the organization as a whole, ensuring continuity and operational quality in the face of financial, economic, and political challenges.
- Sustainable Investment: A strategic approach that integrates ESG factors into investment decisions to generate long-term returns while managing risk.
- Sustainable Finance: Financial and banking services that incorporate ESG considerations into credit and investment decisions to achieve long-term benefits for clients, stakeholders, and society.

3- Key Benefits of Sustainable Financial Performance

- Growth and Competitiveness: Supports the organization's ability to grow and strengthen its competitive position.
- Stability and Security: Provides organizational stability and financial security.
- Attracting Talent and Investment: Makes the organization an attractive environment for skilled professionals and long-term investors.
- Enhanced Corporate Reputation: Increases transparency and integrity, improving the organization's reputation and reducing associated risks.
- Reduced Cost of Capital: Facilitates the attraction of investment and helps lower the cost of capital.
- Improved Financial Outcomes: Research indicates that sustainable practices can positively affect long-term financial performance by enhancing profitability and accounting outcomes.

4- The Impact of Digital Transformation on Sustainable Financial Performance

Digital transformation affects sustainable financial performance through improved operational efficiency, enhanced decision-making, innovation, and expanded access to financial services across economic, social, and environmental dimensions.

4.1. Economic Dimension

- Increased Productivity and Efficiency: Digital transformation accelerates processes, improves data accuracy, and reduces waste within organizations.
- Improved Resource Management: Digital tools enable better expenditure monitoring and more efficient allocation of financial resources.

- **Increased Profitability:** By enhancing efficiency and productivity, organizations can reduce costs and improve long-term profitability.

4.2. Social Dimension

- **Enhanced Customer Experience:** Digital technologies allow for more efficient and tailored financial services, better meeting customer expectations.
- **Job Creation:** Digital transformation contributes to job creation in the digital economy, supporting sustainable development goals.
- **Financial Inclusion:** Digital transformation helps reach broader segments of society, thereby improving quality of life.

4.3. Environmental Dimension

- **Reduced Resource Consumption:** Digital processes can decrease reliance on paper-based systems, reducing paper use and waste generation.
- **Development of Sustainable Solutions:** Digital transformation enables the creation of innovative solutions that contribute to sustainability goals.
- **Energy Efficiency:** In certain sectors, digital transformation can lead to more efficient energy use and a reduced carbon footprint.

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Axis Two: Applied Study of the Impact of Digital Transformation on Sustainable Financial Performance among Employees of the Directorate of Taxation, Tebessa

I. Methodological Framework of the Study

Any study requires a set of methodological procedures to establish a clear path for achieving its objectives, answering the research questions, clarifying issues related to the topic under investigation, collecting and analyzing relevant information, and deriving the intended results.

1. Study Population and Sample

1.1. Study Population: The study population consists of employees of the Directorate of Taxation, Tebessa.

1.2. Study Sample: The study sample was selected randomly. A total of 40 questionnaires were distributed, and all distributed questionnaires were retrieved and deemed valid for analysis, as shown in Table 1.

Table 1. Questionnaire Distribution

	Percentage	Number
Distributed	100%	40
Not retrieved	0	0
Unfit for analysis	0	0
Valid questionnaires retrieved and valid for analysis	100%	40

Source: Prepared by the researchers.

2. Study Methodology

This study relied on the descriptive-analytical approach, which is not limited to collecting and tabulating data but also includes interpreting the data and identifying the characteristics of the phenomenon under investigation. The approach was used to collect the necessary information about the study phenomenon and to interpret the statistical relationships among the study variables.

3. Study Model

The study seeks to measure the impact of digital transformation and its dimensions on the sustainable financial performance of employees of the Directorate of Taxation, Tebessa. Accordingly, the study includes the following variables:

- **Independent variable:** Digital transformation, divided into four dimensions: digital infrastructure, digital competence of human resources, information and data security, and digitization of financial processes.
- **Dependent variable:** Sustainable financial performance.

4. Reliability of the Study Instrument: Cronbach's Alpha and Validity Coefficient

After all 40 distributed questionnaires were retrieved, the reliability of the questionnaire was assessed using Cronbach's alpha coefficient. The results are presented in Table 2.

Table 2. Cronbach's Alpha and Validity Coefficient

Variable	Cronbach's Alpha and Validity Coefficient
Digital infrastructure	0.831
Digital competence of human resources	0.839
Information and data security	0.896
Digitization of financial processes.	0.878
Digital transformation	0.909
Sustainable Financial Performance.	0.885
Total	0.931

Source: Prepared by the researchers based on the outputs of SPSS Version 27.

Table 2 shows that the Cronbach's alpha values for the dimensions of the independent variable are all above 0.70, indicating acceptable internal consistency. The Cronbach's alpha coefficient for digital transformation was 0.909, while the value for sustainable financial performance was 0.885. The overall Cronbach's alpha coefficient for all statements was 0.931.

5. Normality Distribution

Before presenting and analyzing the study results and testing the hypotheses concerning the impact of digital transformation on sustainable financial performance, the normality of the dependent variable (sustainable financial performance) was assessed using the Shapiro-Wilk and Kolmogorov-Smirnov tests.

The SPSS Version 27 outputs produced the results shown in Table 3, which presents the normality test for the study variables.

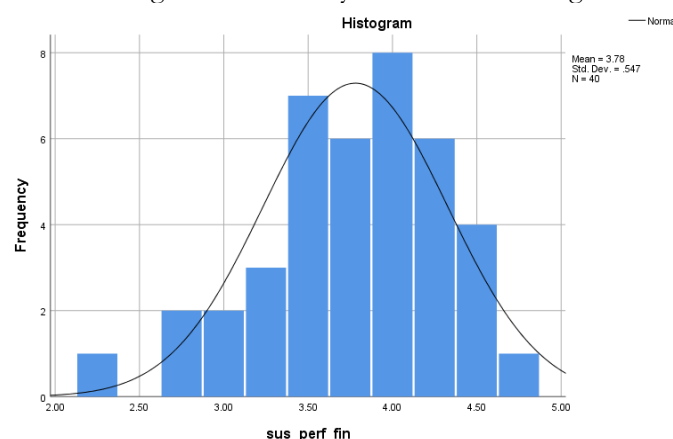
Table 3. Test of Normality

	Shapiro-Wilk test	Kolmogorov-Smirnov test
Variable	Significance level	Significance level
Sustainable financial performance	0.378*	0.200*

Source: Prepared by the researchers based on the outputs of SPSS Version 27.

Table 3 presents the normality test results. According to the Shapiro-Wilk test, the significance value for the dependent variable (sustainable financial performance) was 0.378, which is greater than 0.05. Therefore, the data can be considered normally distributed, supporting the use of parametric tests.

Figure 1. Normality Distribution Histogram



6. Analysis and Interpretation of Results

To test the study hypotheses, the relationship between the dimensions of the independent variable—digital infrastructure, digital competence of human resources, information and data security, and digitization of financial processes—and the dependent variable, sustainable financial performance, was examined. This

exploratory stage was followed by an assessment of the collective effect of the independent variables on the dependent variable using multiple linear regression.

7. Testing the Correlation Relationship between the Independent and Dependent Variables

Because the data follow a normal distribution, parametric tests can be applied. To examine the correlation between the independent and dependent variables, Pearson's correlation coefficient was used.

Table 4. Pearson Correlation Matrix between the Independent and Dependent Variables

Independent Variable		Sustainable financial performance
Digital infrastructure	Statistical significance value	0.00
	Pearson's correlation coefficient	0.477**
Digital competence of human resources	Statistical significance value	0.00
	Pearson's correlation coefficient	0.57**
Information and data security	Statistical significance value	0.06
	Pearson's correlation coefficient	0.30
Digitization of financial processes.	Statistical significance value	0.01
	Pearson's correlation coefficient	0.50

Source: Prepared by the researchers based on the outputs of SPSS Version 27.

Table 4 shows a weak-to-moderate correlation between digital infrastructure, digital competence of human resources, and the digitization of financial processes and the dependent variable, sustainable financial performance, among employees of the Directorate of Taxation, Tebessa. However, no statistically significant correlation was found for information and data security, for which the significance level was Sig. = 0.06, greater than 0.05.

After examining the correlations between the partial independent variables and the dependent variable, the hypotheses were tested to determine the strength of the effects and the coefficient of determination using multiple linear regression. This analysis identifies which independent variables have the greatest effects on sustainable financial performance by examining the B coefficients, their signs, and their statistical significance.

8. Determining the Study Model

After verifying the aforementioned conditions, multiple linear regression was applied to measure the impact of digital transformation on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

The independent variable, digital transformation, was divided into four partial independent variables. The hypotheses were formulated on the basis of these dimensions and their effects on the dependent variable, sustainable financial performance. Therefore, the multiple linear regression model is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

Where:

β_0 : Constant.

X_1 : First partial independent variable (digital infrastructure).

X_2 : Second partial independent variable (digital competence of human resources).

X_3 : Third partial independent variable (information and data security).

X_4 : Fourth partial independent variable (digitization of financial processes).

Y: Dependent variable (sustainable financial performance).

Accordingly, the study model, expressed as a regression equation, is as follows:

Sustainable financial performance = $\beta_0 + \beta_1(\text{digital infrastructure}) + \beta_2(\text{digital competence of human resources}) + \beta_3(\text{information and data security}) + \beta_4(\text{digitization of financial processes})$

8. Analysis and Interpretation of the Multiple Linear Regression

8.1. Descriptive Characteristics of the Study Variables

Table 5 presents the summary of the multiple linear regression model.

Table 5. Model Summary

R Square Change	F Change	Std. Error of the Estimate	R ² Adjusted	Square R ²	R	Model
7.209	0.452	0.42764	0.389	0.452	0.672	1

Source: Prepared by the researchers based on the outputs of SPSS Version 27.

Table 5 presents the multiple linear regression model summary. There is a correlation between the partial independent variables (the dimensions of digital transformation) and the dependent variable (sustainable financial performance), with a Pearson correlation coefficient R of 0.672. The adjusted R² is 0.389, indicating that the independent variables collectively explain 38.9% of the variance in sustainable financial performance. The adjusted R² indicates that the model explains a limited proportion of the variance in sustainable financial performance. Collectively, the partial independent variables explain 38.9% of the variance in the dependent variable.

The remaining 61.1% of the variance is attributable to other factors not included in the model.

8.2. ANOVA and Test of Overall Statistical Significance

Based on the outputs of SPSS Version 27, Table 6 presents the analysis of variance (ANOVA).

Table 6. Analysis of Variance (ANOVA)						
Sig	F	Mean Square	df	Sum of Squares	Model	
0.000	7.209	1.318	4	5.273	Regression	1
		0.183	35	6.401	Residual	
			39	11.674	Total	

Source: Prepared by the researchers based on the outputs of SPSS Version 27.

Table 6 presents the ANOVA results and the overall statistical significance of the regression model. The table reports a significance value of Sig. = 0.000 and an F value of 7.209, indicating a statistically significant overall relationship between the independent variables and sustainable financial performance.

8.3. Regression Coefficients for the Dimensions of Digital Transformation

Table 7. Regression Coefficients

VIF	Collinearity Statistics	t	Beta	Standardized Coefficients	Unstandardized Coefficients	Model
	0.000	4.599		0.408	1.878	Constant
1.648	0.04	1.993	0.320	0.077	0.154	Digital infrastructure
1.466	0.03	2.305	0.349	0.094	0.217	digital efficiency of human resources
1.542	0.11	1.652	0.257	0.119	0.196	Information and data security
1.695	0.55	-0.610	-0.099	0.099	-0.061	Digitization of financial processes

Source: Prepared by the researchers based on the outputs of SPSS Version 27.

Table 7 presents the regression coefficients and shows that some dimensions of digital transformation have statistically significant effects on the sustainable financial performance of employees of the Directorate of Taxation, Tebessa:

- Digital competence of human resources: The unstandardized coefficient B is 0.217, the highest among the independent variables, and the standardized coefficient Beta is 0.349. This indicates that digital competence of human resources plays an important role in explaining sustainable financial performance. The reported significance value for this dimension is 0.03, which is below 0.05, indicating a statistically significant effect.
- Digital infrastructure: The unstandardized coefficient B is 0.154, and the reported significance value is 0.04. The standardized coefficient Beta is 0.320, indicating the importance of this dimension in enhancing sustainable financial performance.
- Information and data security: No statistically significant effect was reported, as the significance value is 0.11, which is higher than 0.05.
- Digitization of financial processes: No statistically significant effect was reported, as the significance value is 0.55, which is higher than 0.05.

8.4. Formulation of the Final Equation

Therefore, the equation can be formulated as follows:

Sustainable financial performance = 1.866 + (0.154 × digital resources) + (0.217 × employee skills)

- The multiple linear regression equation indicates the effects of two independent variables—digital infrastructure and digital competence of human resources—on the dependent variable, sustainable financial performance, among employees of the Directorate of Taxation, Tebessa.
- The equation indicates that both independent variables have positive effects.
- The constant coefficient is reported as 1.878, which means that, when the lowest value on the Likert scale is substituted, the predicted value of sustainable financial performance is $y = 1.878$, which is low.
- For each one-unit increase in digital infrastructure, sustainable financial performance increases by 0.154 units, assuming that all other variables remain constant.
- For each one-unit increase in digital competence of human resources, sustainable financial performance increases by 0.217 units, assuming that digital infrastructure and all other variables remain constant.

Based on the final regression equation, sustainable financial performance among employees of the studied institution can be predicted using the input values of the digital transformation dimensions. The results indicate that improvements in digital infrastructure and digital competence of human resources are associated with higher sustainable financial performance, highlighting the importance of these dimensions for the overall performance of the Directorate of Taxation, Tebessa.

9. Hypothesis Testing

The hypotheses were tested based on the study results.

First Sub-Hypothesis Test:

H_0 : There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital infrastructure on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

The reported significance value (Sig.) for digital infrastructure was 0.04, which is below 0.05. Therefore, H_1 is accepted and H_0 is rejected. This indicates a statistically significant effect of digital infrastructure on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Second Sub-Hypothesis Test:

H_0 : There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital competence of human resources on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

The reported significance value (Sig.) for digital competence of human resources was 0.03, which is below 0.05. Therefore, H_1 is accepted and H_0 is rejected. This indicates a statistically significant effect of digital competence of human resources on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Third Sub-Hypothesis Test:

H_0 : There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of information and data security on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

The reported significance value (Sig.) for information and data security was 0.11, which is above 0.05. Therefore, H_1 is rejected and H_0 is accepted. This indicates that information and data security does not have a statistically significant effect on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Fourth Sub-Hypothesis Test:

H_0 : There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of the digitization of financial processes on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

The reported significance value (Sig.) for the digitization of financial processes was 0.55, which is above 0.05. Therefore, H_1 is rejected and H_0 is accepted. This indicates that the digitization of financial processes does not have a statistically significant effect on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Main Hypothesis Test:

H_0 : There is no statistically significant effect, at the significance level of $\alpha \leq 0.05$, of digital transformation on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Accordingly, H_1 is accepted and H_0 is rejected, confirming a statistically significant effect of digital transformation on sustainable financial performance at the 0.05 level of significance.

The ANOVA results report an overall significance value of Sig. = 0.000, indicating that the regression model is statistically significant and that digital transformation has a statistically significant effect on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Therefore, H_1 is accepted and H_0 is rejected, indicating a statistically significant effect of digital transformation on sustainable financial performance at $\alpha \leq 0.05$.

Conclusion

This study examined the effect of digital transformation on sustainable financial performance among employees of the Directorate of Taxation, Tebessa. A questionnaire was used as the data-collection instrument and consisted of two parts. The first part covered the personal and functional characteristics of the study sample, while the second part comprised two axes. The first axis addressed the independent variable, digital transformation, with its four dimensions: digital infrastructure, digital competence of human resources, information and data security, and digitization of financial processes. The second axis addressed sustainable financial performance as the dependent variable.

The questionnaire data were analyzed using SPSS Version 27 and various statistical methods. The following results were obtained:

- There is a statistically significant effect, at $\alpha \leq 0.05$, of digital infrastructure on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.
- There is a statistically significant effect, at $\alpha \leq 0.05$, of digital competence of human resources on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.
- There is no statistically significant effect, at $\alpha \leq 0.05$, of information and data security on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.
- There is no statistically significant effect, at $\alpha \leq 0.05$, of the digitization of financial processes on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.
- There is a statistically significant effect, at $\alpha \leq 0.05$, of digital transformation on sustainable financial performance among employees of the Directorate of Taxation, Tebessa.

Digital transformation explains 38.9% of the variance in the dependent variable (sustainable financial performance), while the remaining 61.1% is explained by other factors.

Recommendations

Based on the findings, the study proposes the following recommendations:

- Enhance digital infrastructure through investment in modern technological systems to facilitate financial operations and improve sustainable financial performance.
- Develop the digital competence of human resources through continuous training programs aimed at improving employees' skills in using digital technologies.
- Strengthen information and data security by establishing strict policies and effective protection measures to ensure trust in digital transactions.
- Expand the digitization of financial processes in a manner that ensures the integration of digital systems and enhances the overall efficiency of the Directorate's financial performance.

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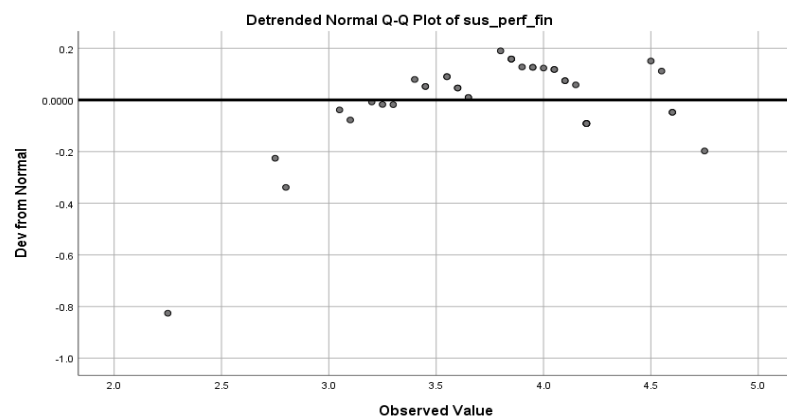
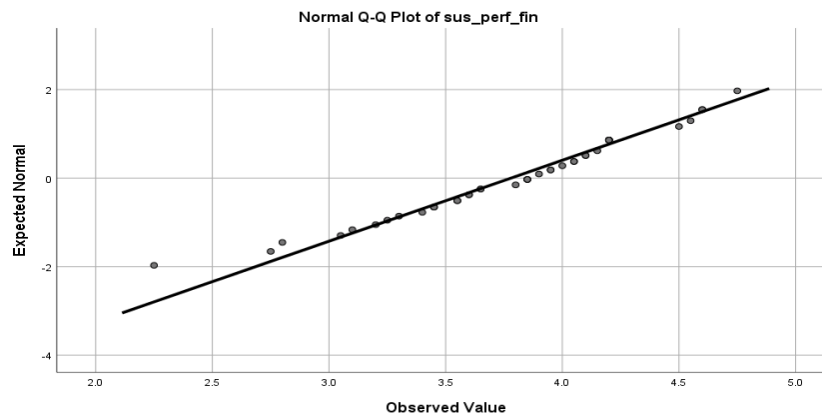
Appendices

Tests of Normality

	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
sus_perf_fin	.101	40	.200*	.971	40	.378

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction



Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Sig. F Change
					R Square Change	F Change	df1	df2	
1	.672a	.452	.389	.42764	.452	7.209	4	35	.000

a. Predictors: (Constant), deg_finan_op, human_resource, information, digital_infr

b. Dependent Variable: sus_perf_fin

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.273	4	1.318	7.209	.000b
	Residual	6.401	35	.183		
	Total	11.674	39			

a. Dependent Variable: sus_perf_fin

b. Predictors: (Constant), deg_finan_op, human_resource, information, digital_infr

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	1.878	.408		4.599	.000					
	human_resource	.217	.094	.349	2.305	.027	.574	.363	.288	.682	1.466
	digital_infr	.154	.077	.320	1.993	.054	.477	.319	.249	.607	1.648
	information	.196	.119	.257	1.652	.107	.500	.269	.207	.649	1.542
	deg_finan_processes	-.061	.099	-.099	-.610	.546	.300	-.103	-.076	.590	1.695

a. Dependent Variable: sus_perf_fin

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	human_resource	digital_infr	information	deg_finan_op
1	1	4.851	1.000	.00	.00	.00	.00	.00
	2	.074	8.115	.05	.05	.50	.03	.05
	3	.038	11.326	.01	.21	.33	.00	.65
	4	.023	14.480	.50	.58	.15	.01	.23
	5	.014	18.469	.44	.16	.02	.96	.07

a. Dependent Variable: sus_perf_fin

FINAL QUALITY-CONTROL REPORT

- Major language problems corrected: grammar, sentence structure, punctuation, article use, prepositions, awkward literal translations, redundancy, and academic phrasing were revised throughout the manuscript.
- Terminology standardized: the manuscript consistently uses 'digital transformation,' 'digital infrastructure,' 'digital competence of human resources,' 'information and data security,' 'digitization of financial processes,' and 'sustainable financial performance.'
- APA 7th edition: the visible reference list was reformatted as an APA-style list, and the numbered footnote citations in the body were converted to author-date citations where the original source information permitted.
- Citation-reference matching: the eight numbered footnote sources were matched to the corresponding author-date citations. The reference list was alphabetized.
- Incomplete bibliographic information: several references in the original manuscript lack complete publication details (for example, DOI/URL, publisher, journal volume/issue, or full source information). These details were not invented and should be verified against the original sources.
- Statistical values were deliberately preserved rather than silently corrected. The manuscript contains internal discrepancies that require author verification before submission. In particular, some significance values reported in the narrative differ from the SPSS coefficient table/appendix (e.g., digital infrastructure and several other predictors), and the final regression equation reports 1.866 while the coefficient table reports a constant of 1.878.
- The regression-equation wording also contains terminology that should be verified: the equation in the source uses 'digital resources' and 'employee skills,' whereas the defined study variables are 'digital infrastructure' and 'digital competence of human resources.'
- No data, hypotheses, statistical results, references, or substantive research claims were intentionally fabricated or substantively changed during the language editing.