





























- [88]. Sari, N., Ghozali, I., and Achmad, T. (2017), "The effect of internal audit and internal control system on public accountability: The empirical study in Indonesia state universities", *Technology*, **8**, (9), pp. 157-166.
- [89]. Saunders, M., Lewis, P., and Thornhill, A. (2012) *Research Methods for Business Students* (6<sup>th</sup> ed.) New York, NY: Pearson.
- [90]. Schaeffer, M. S. (2014) *Internal Controls in Accounts Payable*, United State of America, US: Crystallus, Inc.
- [91]. Schneider, T., and Sachs, S. (2015), "The Impact of Stakeholder Identities on Value Creation in Issue-Based Stakeholder Networks", *Journal of Business Ethics*, **144**, (1), 41–57.
- [92]. Seelos, C., and Mair, J. (2007), "Profitable Business Models and Market Creation in the Context of Deep Poverty: A Strategic View", *Academy of Management Perspectives*, **21**, (4), 49–63.
- [93]. Shrimali, G., and Sen, V. (2020), "Scaling reliable electricity access in India: A public-private partnership model", *Energy for Sustainable Development*, **55**, 69–81.
- [94]. Sivo, S. A., Fan, X., Witta, E. L., & Willse, J. T. (2006), "The Search for "Optimal" Cutoff Properties: Fit Index Criteria in Structural Equation Modeling", *The Journal of Experimental Education*, **74**, (3), 267–288.
- [95]. Smith, S. S. (2018), "Digitization and Financial Reporting – How Technology Innovation May Drive the Shift toward Continuous Accounting", *Accounting and Finance Research*, **7**, (3), 240-250.
- [96]. Souto, J. E. (2015), "Business model innovation and business concept innovation as the context of incremental innovation and radical innovation", *Tourism Management*, **51**, 142–155.
- [97]. Steiger, J. H. (2007), "Understanding the limitations of global fit assessment in structural equation modeling", *Personality and Individual Differences*, **42**, (5), 893–898.
- [98]. Sterling, S. (2010), "Learning for resilience, or the resilient learner? Towards a necessary reconciliation in a paradigm of sustainable education", *Environmental Education Research*, **16**, 511-528.
- [99]. Sussan, F., and Acs, Z. J. (2017), "The digital entrepreneurial ecosystem", *Small Business Economic*, **49**, 55–73.
- [100]. Taskinsoy, J. (2019), "Blockchain: Moving Beyond Bitcoin into A Digitalized World", *Electronic Journal*, **1**, (1), 1–21.
- [101]. Upward, A., and Jones, P. (2015), "An Ontology for Strongly Sustainable Business Models", *Organization & Environment*, **29**, (1), 97–123.
- [102]. Verhoef, P. C., Broekhuizen, T., Bart, Y., Bhattacharya, A., Qi Dong, J., Fabian, N., and Haenlein, M. (2019), "Digital transformation: A multidisciplinary reflection and research agenda", *Journal of Business Research*.
- [103]. Verina, N., and Titko, J. (2019), "Digital transformation: conceptual framework", *International Scientific Conference Contemporary Issues in Business, Management and Economics Engineering*, Vilnius.
- [104]. Wilkins, S. (2020), "The positioning and competitive strategies of higher education institutions in the United Arab Emirates", *The International Journal of Educational Management*, **34**, (1), 2020, 139-153.
- [105]. Wu, C.-M., and Chen, T.-J. (2018), "Collective psychological capital: Linking shared leadership, organizational commitment, and creativity", *International Journal of Hospitality Management*, **74**, 75–84.
- [106]. Xiwena, L., Xub, D., and Shiyu, S. (2021), "Research on the Internal Control Problems Faced by the Financial Sharing Center in the Digital Economy Era1—An example of Financial Sharing Center of H Co. Ltd", *International Conference on Identification, Information and Knowledge in the internet of thing 2020, Procedia Computer Science*, **187**, 158–163.
- [107]. Zhan, Z.-H., Liu, X.-F., Gong, Y.-J., Zhang, J., Chung, H. S.-H., and Li, Y. (2015), "Cloud computing resource scheduling and a survey of its evolutionary approaches", *ACM Computing Surveys*, **47**, (4), 1-33.
- [108]. Zott, C., Amit, R., and Massa, L. (2011), "The Business Model: Recent Developments and Future Research", *Journal of Management*, **37**, (4), 1019–1042.