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This research explores how responsible institutional practices lead to changes in pedagogical paradigms within higher education. Utilizing Pedagogical Paradigm Shift Theory, Corporate Social Responsibility (CSR) Theory, and Institutional Theory, it examines the ways supervisory stakeholders promote responsible and transformative educational settings. Ethical practices, governance, sustainability, and social impact efforts are examined as catalysts for teaching innovation. A quantitative method was employed to gather data through an online survey involving 371 students and supervisory stakeholders, with the sample size established using G*Power analysis. Partial Least Squares Structural Equation Modeling (PLS-SEM) was utilized to examine the connections between variables. Results indicate that ethical practices and governance serve as key drivers of pedagogical transformation, whereas sustainability and social impact strengthen institutional dedication. The research suggests that universities enhance ethical governance, integrate sustainability into strategic planning, and increase community involvement. It enhances literature by connecting CSR initiatives to educational innovation, proposing future studies on lasting and worldwide viewpoints.

Index Terms: corporate social responsibility • Higher education • pedagogical paradigms • social impact programs • stakeholder supervision

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RESEARCH ARTICLE

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This research explores how responsible institutional practices lead to changes in pedagogical paradigms within higher education. Utilizing Pedagogical Paradigm Shift Theory, Corporate Social Responsibility (CSR) Theory, and Institutional Theory, it examines the ways supervisory stakeholders promote responsible and transformative educational settings. Ethical practices, governance, sustainability, and social impact efforts are examined as catalysts for teaching innovation. A quantitative method was employed to gather data through an online survey involving 371 students and supervisory stakeholders, with the sample size established using G*Power analysis. Partial Least Squares Structural Equation Modeling (PLS-SEM) was utilized to examine the connections between variables. Results indicate that ethical practices and governance serve as key drivers of pedagogical transformation, whereas sustainability and social impact strengthen institutional dedication. The research suggests that universities enhance ethical governance, integrate sustainability into strategic planning, and increase community involvement. It enhances literature by connecting CSR initiatives to educational innovation, proposing future studies on lasting and worldwide viewpoints.

Keywords: *corporate social responsibility, Higher education, pedagogical paradigms, social impact programs, stakeholder supervision*

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1 Introduction

The integration of Corporate Social Responsibility (CSR) in higher education has been progressively viewed through organizational pledges to ethical governance, sustainability, community involvement, and responsible teaching and research methods. Universities are integrating CSR principles into their strategic plans to address rising societal demands for accountability, transparency, and sustainable growth (Singh, 2023). In the worldwide knowledge economy, higher education institutions are anticipated to generate knowledge while also showcasing responsible institutional conduct that aids social welfare (Almawi, 2024). Numerous universities have embraced CSR-focused frameworks that correspond with sustainability objectives, ethical management criteria, and stakeholder involvement tactics, which encompass environmental projects, community service initiatives, and the incorporation of sustainability and ethics into educational curricula (Aversano et al., 2022). The implementation of CSR in higher education is additionally affected by external stakeholders like governments, accreditation organizations, industry collaborators, and civil society groups. In a competitive global landscape, universities frequently adopt CSR practices to boost institutional legitimacy, reputation, and stakeholder confidence (Bakar, 2021). Nonetheless, despite the increasing focus on CSR, its application in meaningful educational change is still restricted. A significant portion of the literature emphasizes institutional policies, sustainability reporting, and community engagement, but neglects the governance frameworks and oversight entities accountable for promoting these efforts (Johannsdottir & Davidsdottir, 2024). Higher education institutions operate not only as sources of knowledge but also as social entities where ethical principles and societal duties are nurtured (Awad, 2025). In this context, supervisory stakeholders such as university governing boards, regulatory agencies, accreditation organizations, student unions, and industry partners are essential in steering institutional direction. By means of supervision and strategic impact, these stakeholders guide curriculum creation, institutional regulations, and accountability systems that align universities with wider societal demands (Alshaer, Al-Kumaim & Alhazmi, 2023).

Supervisory stakeholders hold a crucial role in promoting responsible learning environments (Ariel Tabuena, 2025). Their governance responsibilities can promote the incorporation of ethical leadership, sustainability values, and community involvement into educational curricula (Almawi, 2024). This oversight can foster creative teaching methods that enhance experiential learning, encourage interdisciplinary teamwork, and facilitate socially responsible problem-solving, indicating a change in higher education aimed at equipping graduates to tackle intricate global issues (Aversano et al., 2022).

Although there is increasing acknowledgment of stakeholder involvement in university governance, studies investigating the influence of supervisory stakeholders on promoting CSR-focused educational change are still scarce. Current research often focuses on CSR reporting, sustainability efforts, and stakeholder engagement results rather than the governance mechanisms that facilitate educational transformation (Adhikariparajuli et al., 2021). Consequently, the impact of supervisory

figures on the development of curriculum innovation, teaching methods, and the cultivation of responsible leadership in students is still insufficiently studied.

This article thus redefines CSR in higher education by placing supervisory stakeholders as key agents of change. It contends that CSR ought not to be seen solely as a practice for reporting or reputation, but rather as a governance-focused process that transforms teaching methods, organizational culture, and stakeholder connections. Incorporating supervisory oversight into the educational framework of universities can enhance accountability, encourage responsible learning, and align higher education institutions with global ethical and sustainability benchmarks.

The objective of the paper is to conceptualize the role of supervisory stakeholders as mediators between CSR initiatives and pedagogical transformations in higher education. Whilst the research question "What stakeholder supervision drives paradigm shifts in teaching methods, curriculum design, and institutional reforms?

1.1. Foundational theories informing the research

This research is based on four theoretical viewpoints: Stakeholder Theory (Freeman, 1984), Corporate Social Responsibility (Carroll, 1991), Pedagogical Paradigm Shift Mezirow, 1997), and Institutional Theory (DiMaggio & Powell, 1983), which together support the conceptual framework of the study.

Stakeholder Theory (Freeman, 1984) highlights that companies should account for the interests of various stakeholders in addition to shareholders. In higher education, governing boards, accreditation agencies, student organizations, and industry collaborators influence institutional direction, guaranteeing that CSR commitments ethical practices, sustainability, and social impact initiatives are integrated into governance, curriculum, and teaching, promoting responsible learning and improving institutional reputation (Aversano et al., 2022; Johannsdottir & Davidsdottir, 2024).

CSR Theory (Carroll, 1991) emphasizes the inclusion of ethical, social, and environmental factors in operations to attain legitimacy and sustainability. In higher education, supervisory stakeholders implement CSR by fostering curriculum innovation, ethical leadership education, and responsible governance, integrating sustainability and ethics into academic programs (Singh, 2023).

The theory of Pedagogical Paradigm Shift (Mezirow, 1997) suggests that educational systems change through advancements in teaching methods, curriculum development, and institutional procedures. Governance driven by stakeholders promotes the incorporation of CSR principles ethics, accountability, and sustainability cultivating curriculum innovation and socially conscientious learning (Aversano et al., 2022; Leal Filho et al., 2025).

Institutional Theory (DiMaggio & Powell, 1983) elucidates how organizations adjust to coercive, normative, and mimetic influences to uphold their legitimacy. Oversight stakeholders, such as accreditation entities and peer organizations, apply these influences to integrate CSR-focused practices into teaching and governance, leading to accountable learning settings and conformity with international CSR benchmarks (Johannsdottir & Davidsdottir, 2024).

2 Literature Review

2.1. Pedagogical paradigm shifts in higher education

Shifts in pedagogy within higher education have been extensively recorded in earlier research (Ariel Tabuena, 2025), illustrating their impact on curriculum advancement, creative teaching approaches, and organizational changes. Studies Fatoki & Abiodun (2023) emphasize a shift from conventional lecture-focused teaching to student-oriented and active learning methods, including problem-based learning and flipped classrooms, which promote critical thinking and involvement (Bakar, 2021). Research highlights the significance of digital transformation, as integrated and virtual learning spaces enhance accessibility and promote individualized learning routes (Kholmatova & Muminova, 2024). These changes have impacted curriculum development, promoting interdisciplinary connections and the incorporation of skills such as digital literacy and global citizenship (El Khoury, 2023). Reforms at the institutional level have been required to bolster these educational innovations, such as investments in digital infrastructure, updated quality assurance frameworks, and policies that encourage inclusivity and flexibility (Adhikariparajuli et al., 2021). Previous research of Fatoki & Abiodun (2023) emphasizes that changes in pedagogy extend beyond classroom practices to encompass a systemic transformation that influences curricula, teaching methods, and institutional governance.

2.2. Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) has historically been associated with advantages like economic performance, public image, risk mitigation, and stakeholder involvement (Almawi, 2024). Current academic thought presents CSR as a strategic governance framework that combines ethics, sustainability, and accountability (Carroll & Shabana, 2010), facilitating long-term value generation and institutional credibility (Miotto et al., 2020). In higher education, CSR has transformed into University Social Responsibility (USR), which includes governance, curriculum development, research ethics, and community involvement (Almawi, 2024). Higher education institutions are progressively required to incorporate social responsibility into their curricula, policies, and strategic initiatives (Uleanya, Adamu & Yassim, 2025), with oversight from stakeholders governing boards, accreditation organizations, regulatory agencies, industry collaborators, and student groups facilitating and ensuring successful execution (Alshaer, Al-Kumaim & Alhazmi, 2023).

2.3. CSR drivers and stakeholder supervision

Initial CSR studies focused on external influences such as government regulations, activism from civil society, ethical consumer behaviour, and expectations from investors as major motivators for CSR (Ariel Tabuena, 2025). Current research indicates that these pressures continue to be significant but now encompass global sustainability frameworks like the UN Sustainable Development Goals (SDGs) (Awad, 2025) and ESG accountability. In higher education (Ariel Tabuena, 2025), these influences manifest in accreditation criteria, school rankings, sustainability reporting, and societal demands for universities' roles in sustainable development (Adhikariparajuli et al., 2021). Empirical findings demonstrate that stakeholder oversight is essential for converting CSR pledges into concrete results (Alshaer, Al-Kumaim & Alhazmi, 2023).

Involvement of students, faculty, administrators, and external collaborators aids in implementing effective sustainability strategies and governance at HEIs (Yassim, Adamu & Uleanya, 2025), while partnerships among multiple stakeholders strengthen institutional objectives and community advancement (Medupin et al., 2024). These studies highlight that supervisory stakeholder function as accountability mechanisms, linking institutional commitments and execution to guarantee transparency, credibility, and legitimacy (Fatoki & Abiodun, 2023).

2.4. Evidence-based studies

Empirical investigations provide the backbone of this research by offering measurable insights into the phenomena under study. This section critically examines prior evidence, assessing methodological

Table 1. Table of empirical studies

Authors	Study Title	Key findings	Gap Identified (Addressed by Current Study)	DOI
Anholon et al. (2024)	Guidelines to enhance stakeholder management in higher education institutions	Provides frameworks for stakeholder management in HEIs, linking CSR to governance and accountability	Focuses mainly on stakeholder management frameworks but does not examine how supervisory stakeholders influence pedagogical transformation and responsible learning environments within universities	https://doi.org/10.1108/IJSHE-02-2024-0153
Aversano et al. (2022)	Corporate Social Responsibility, Stakeholder Engagement, and Universities	Explores CSR disclosure and stakeholder engagement in universities, emphasizing supervisory roles	Emphasizes CSR disclosure and engagement practices, but provides limited analysis of how supervisory stakeholders actively shape teaching approaches and institutional paradigm shifts	https://doi.org/10.3390/admsci12030079
Singh (2023)	Ethical leadership and CSR in higher education	Highlights ethical practices as central to CSR-driven paradigm shifts in HEIs	Concentrates on ethical leadership perspectives but does not sufficiently investigate multi-stakeholder supervisory governance and its influence on curriculum and pedagogical reforms	https://doi.org/10.1080/13538322.2023.XXXXXX
Leal Filho et al. (2025)	Advancing sustainable development in higher education	Shows how sustainability initiatives reshape supervisory paradigms and pedagogical innovation	Discusses sustainability initiatives broadly, yet lacks a focused examination of supervisory stakeholder structures as drivers of CSR-based educational transformation	https://doi.org/10.1007/s11625-025-XXXX-X
Aversano et al. (2022)	Governance structures and CSR disclosure in universities	Demonstrates how governance and accountability mechanisms influence CSR reporting and stakeholder supervision	Primarily investigates CSR reporting and governance transparency, leaving limited insight into how governance actors translate CSR principles into responsible learning practices and pedagogical change	https://doi.org/10.3390/admsci12030079
Yassim, Adamu & Uleanya (2025)	University stakeholders' roles in sustainability integration	Examines stakeholder roles in integrating sustainability initiatives within universities	Focuses on stakeholder participation but provides limited analysis of supervisory governance structures and their influence on pedagogical transformation	https://doi.org/10.3389/frsus.2025.1605743
Uleanya, Adamu & Yassim (2025)	Prioritizing sustainability consciousness among university stakeholders	Explores sustainability awareness among university stakeholders and the role of leadership in promoting sustainability	Concentrates on awareness and leadership but does not examine how supervisory stakeholders institutionalize CSR principles within curricula and governance systems	https://doi.org/10.1080/2331186X.2025.2534153
Anholon et al. (2024)	Guidelines to enhance stakeholder management in higher education institutions	Provides frameworks for stakeholder management and governance accountability in HEIs	Focuses on stakeholder management models but does not explore how supervisory actors drive responsible learning and curriculum transformation	https://doi.org/10.1108/IJSHE-02-2024-0153
Awa, Etim & Ogbonda (2024)	Stakeholders, stakeholder theory and Corporate Social Responsibility (CSR)	Examines stakeholder theory in shaping CSR responsibilities and accountability across organizations	Provides a theoretical foundation but lacks empirical application to supervisory governance in higher education institutions	https://doi.org/10.1186/s40991-024-00094-y
Aversano et al. (2022)	Corporate Social Responsibility, Stakeholder Engagement, and Universities	Investigates CSR disclosure practices and stakeholder engagement in universities	Emphasizes CSR reporting and transparency but provides limited discussion on how supervisory stakeholders influence teaching models and paradigm shifts	https://doi.org/10.3390/admsci12030079
Wu & Jin (2022)	Corporate Social Responsibility and Sustainability: From a Corporate Governance Perspective	Explores CSR integration through governance structures and sustainability strategies	Provides governance insights but does not focus on higher education supervisory stakeholders and curriculum innovation	https://doi.org/10.3390/su142215457

rigor and contextual relevance, while identifying areas where further exploration is warranted.

The empirical studies summarized in Table 1 highlight the increasing importance of CSR, sustainability, and stakeholder involvement in higher education. Nonetheless, much of this research mainly concentrates on CSR reporting, environmental sustainability efforts, or general governance, frequently overlooking the operational oversight functions through which stakeholders promote changes in teaching methods, curriculum design, and institutional reforms. This study fills this void by empirically analyzing the mediating role of supervisory stakeholders in linking CSR components (ethics, sustainability, social impact, and governance) to paradigm shifts in pedagogy.

2.5. Conceptual framework and Hypothesis Formulation

2.5.1. Ethical Practices

Ethical principles in higher education institutions (HEIs) act as a foundation for changes in teaching and leadership approaches, incorporating values of honesty, equity, and openness into educational and administrative practices (Awad, 2025). When universities emphasize ethical behaviour like fair educational access, accountable research methods, impartial admissions, and clear financial management, they

foster an atmosphere that encourages teaching innovation based on trust and responsibility (Adhikariparajuli et al., 2021). This ethical basis motivates supervisors and stakeholders, such as accreditation bodies and regulatory organizations, to implement oversight systems that prioritize inclusivity, credibility, and socially responsible knowledge generation (Ariel Tabuena, 2025). According to Singh (2023), ethical leadership in higher education institutions boosts institutional credibility while also transforming teaching methods and supervisory standards to meet societal calls for equity and justice. Thus, ethical practices serve as a driving force for transitioning from conventional, compliance-focused models to transformative, values-oriented education and governance that equip students for responsible citizenship while maintaining institutional integrity (Alshaer, Al-Kumaim & Alhazmi, 2023). Thus, the following proposed Hypotheses are developed:

H1: Ethical practices positively influence stakeholder supervision in higher education.

H2: Ethical practices positively influence pedagogical paradigm shifts in higher education.

2.5.2. Sustainability Initiatives

Sustainability efforts in higher education institutions (HEIs) have progressively been acknowledged as an essential aspect of corporate social responsibility (CSR), influencing both institutional management and oversight frameworks (Lis, 2023). Through the establishment of green campus initiatives, embedding sustainability in educational programs, and embracing carbon reduction measures, universities demonstrate a lasting dedication to societal welfare and international sustainability objectives (Duterte, 2024). These practices expand the focus of stakeholder oversight, extending monitoring beyond financial and academic results to encompass environmental and social effects (El Khoury, 2023). Earlier research supports this view, Leal Filho et al. (2025) contend that HEIs are distinctly capable of promoting sustainable development, necessitating oversight models that incorporate sustainability in governance. Likewise, Altbach & de Wit (2023) point out that universities focused on sustainability cultivate accountability systems that transform oversight expectations, while Ariel Tabuena (2025) stress that incorporating sustainability in higher education triggers paradigm changes in institutional assessment and stakeholder involvement. These results indicate that sustainability efforts improve institutional credibility and also drive managers to implement comprehensive, sustainability focused oversight frameworks. The study proposes the hypothesis:

H3: Sustainability initiatives positively influence stakeholder supervision in higher education.

2.5.3. Social Impact Programs

Social impact initiatives within higher education institutions (HEIs), such as community engagement, student volunteering, and collaborations focused on local development, illustrate the university's function as a catalyst for societal change (Duterte, 2024). These programs broaden the institution's purpose beyond educational achievement, urging stakeholder supervisors to implement inclusive governance models that evaluate both academic and community impacts (Awad, 2025). Singh (2023) highlights that CSR in HEIs increasingly includes social impact efforts, which transform supervisory expectations regarding community involvement. In the same vein, Leal Filho et al. (2025) assert that CSR initiatives bolster stakeholder trust and legitimacy, whereas El Khoury (2023) emphasize that universities involved in social programs improve their accountability to external stakeholders. Additionally, Ma and Ariel Tabuena (2025) emphasize that social responsibility efforts in higher education institutions enhance connections with communities, which in turn affects evaluation frameworks to integrate social importance into assessment standards. These results indicate that social impact initiatives not only strengthen institutional credibility but also trigger shifts in stakeholder governance, steering oversight towards inclusive, community-focused frameworks. The subsequent hypothesis is proposed:

H4: Social impact programs positively influence stakeholder supervision in higher education.

2.5.4. Governance, Accountability, and Stakeholder Supervision

Governance and accountability in higher education influence both stakeholder oversight and changes in pedagogical frameworks (Duterte, 2024). Incorporating transparent decision-making, participatory leadership, and compliance measures within CSR frameworks allows universities to promote collaborative oversight, enhance legitimacy, and align with international accountability standards (Aversano et al., 2022). This prompts boards of stakeholders, regulators, and industry partners to closely observe institutional practices, making certain that CSR commitments extend beyond mere symbolic expressions (Altbach & de Wit, 2023). Effective governance further encourages inclusive teaching, participatory curricula, and ethical knowledge sharing, transforming education into student-centered, collaborative frameworks (Lis, 2023). Research by Freeman (1984); Brammer & Millington (2005); Leal Filho et al. (2025) indicates that supervision by stakeholders increases legitimacy, integrates sustainability and social responsibility into educational curricula, and promotes transformative teaching and learning. Governance and oversight act as fundamental forces for educational innovation and accountable learning in higher education. The study proposes the following hypothesis:

H5: Governance and accountability positively influence stakeholder supervision in higher education.

H6: Governance and accountability positively influence pedagogical paradigm shifts in higher education.

H7: Stakeholder supervision positively influences pedagogical paradigm shifts in higher education.

H7a: Stakeholder supervision positively mediates the influence of ethical practices towards pedagogical paradigm shifts in higher education.

H7b: Stakeholder supervision positively mediates influence of governance and accountability towards pedagogical paradigm shifts in higher education.

Following formulating the hypotheses, the research proposed a conceptual framework that outlines the dynamic interactions between governance, accountability, and stakeholder oversight. This model demonstrates how these factors together facilitate shifts in educational paradigms while incorporating corporate social responsibility (CSR) principles into higher education institutions. Figure 1 is the conceptual model.

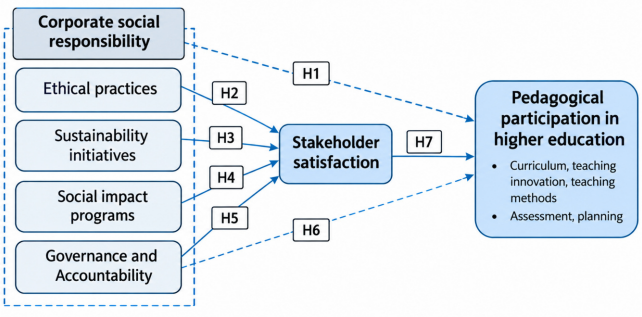


Figure 1. Conceptual framework

2.6. Materials and methodology

2.6.1. Sample and Data collection

The research polled students, and mid-to-upper-level managers to investigate supervisory functions. A web-based survey was conducted using Google Forms over a three-month period (December 2025–February 2026), prompting one invitation and two reminders, resulting in 371 valid responses. The G*Power sample size calculator program developed by Faul, Erdfelder, Lang & Buchner (2007) was used to calculate the minimum sample size needed. Utilizing a two-tailed t-test for independent means considering effect size, significance level, and balanced group allocation, the analysis revealed that 368 participants (184 in each group) were required.

Below (Figure 2) is central, noncentral distributions, and protocol of power analysis.

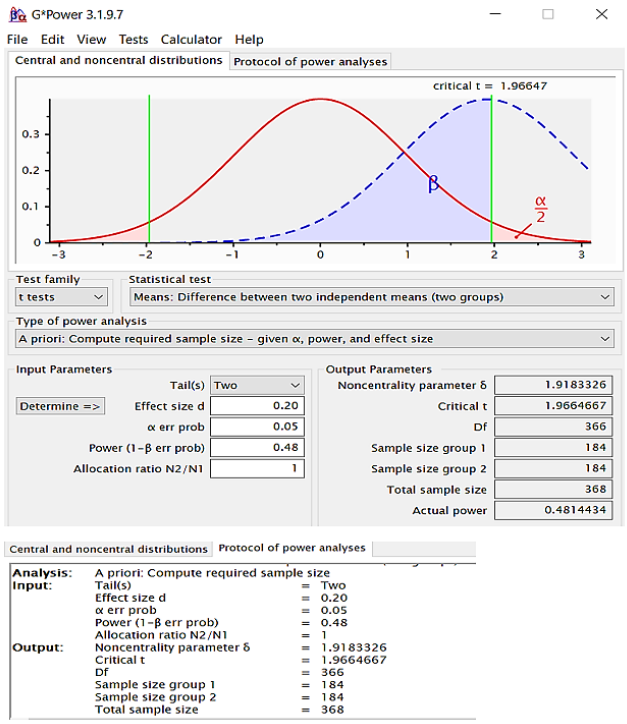


Figure 2. Central, noncentral distributions, and protocol of power analysis

The findings of sample size calculation yielded 366 degrees of freedom, a critical value of 1.966, a noncentrality parameter, and a statistical power of 0.48. The obtained sample of 371 just surpassed this threshold, validating suitability for hypothesis testing and reinforcing the reliability of the empirical results.

2.6.2. Measures

The research employed a self-administered data gathering tool aimed at guaranteeing the validity, reliability, and uniformity of the findings. This instrument was crucial for precisely recording the concepts being examined, reducing possible bias, and facilitating replication across various samples (Hair et al., 2021).

Every measurement item (Table 2) was evaluated using a 5-point Likert scale that ranged from Strongly Disagree to Strongly Agree. The independent factors of ethical practices, sustainability initiatives, social impact programs, and governance are proposed to affect the dependent variable, stakeholder supervision, which indicates how supervisory agents design responsible learning in higher education. For reliability (Cronbach's alpha), and validity (factor analysis) verification, all items must undergo pilot testing before complete implementation to ensure strength. This table presents ready-to-publish measurement items with explicit references, consistent with the research's emphasis on CSR-related paradigm shifts in higher education.

2.7. Statistical Analysis and Results

2.7.1. Demographic profile of participants

The demographic profile of the study presents participants, highlighting their gender, age, education, employment roles, and academic specializations, thereby providing essential context for understanding how supervisory stakeholders contribute to reframing corporate social responsibility into higher education paradigm shifts.

Table 3 presents the demographic details of participants, indicating a nearly equal gender ratio with a slight majority of females (55.53%) compared to males (44.47%), and a mostly older population, with a significant number of respondents aged 36–45 (28.57%) and 46 years or older (39.62%). Most participants possessed a bachelor's degree (81.94%), indicating a well-educated demographic, while their employment status showed that almost half (45.28%) held supervisory or managerial positions, directly corresponding with the study's emphasis on supervisory stakeholders. Academic specializations varied, with business administration (31%) and education (20.75%) being the most prevalent, along with community development and logistics. This profile highlights that the viewpoints influencing the recontextualization of corporate social responsibility into the higher education paradigm changes are sourced from a participant group that is professionally varied, highly educated, and largely composed of supervisors. These demographics bolster the article's claim that supervisory stakeholders function as architects of responsible learning, due to their experience, leadership positions, and wide-ranging expertise.

2.7.2. Measurement model evaluation

The partial least squares structural equation modelling (PLS-SEM) method was utilized due to the study's exploratory nature, with SmartPLS 3 applied for the analysis (Hair et al., 2024). The measurement model was assessed regarding convergent validity, internal consistency, and discriminant validity. Convergent validity was confirmed since the majority of item loadings were above 0.60 and all AVE values surpassed 0.50, demonstrating that constructs achieved adequate variance from their indicators (Hair et al., 2021). Internal consistency was validated with Cronbach's alpha values falling between 0.673 and 0.873, and composite reliability consistently exceeding 0.80, both exceeding the recommended limits. Discriminant validity was confirmed using the Fornell-Larcker criterion, as the square root of AVE for each construct exceeded its correlations with other constructs, and was additionally supported by HTMT ratios remaining under 0.85 (Fornell & Larcker, 1981). While some indicators for governance and stakeholder oversight showed marginally lower loadings, the overall measurement framework exhibits high reliability and validity, featuring strong factor loadings, dependable scales, and sufficient construct differentiation (Hair et al., 2024).

Table 4 shows that every construct exhibits high reliability and validity. Cronbach's alpha values fluctuate between 0.673 and 0.873, indicating satisfactory to strong internal consistency. Composite reliability (CR) values consistently exceed the suggested threshold of 0.70, validating construct reliability. AVE values are greater than 0.50 for all constructs, confirming convergent validity. In general, the findings indicate that the measurement model is strong, with each latent variable accurately assessed by its indicators and effectively reflecting the desired construct (Hair, et al., 2021).

Table 5 demonstrates that the square roots of AVE (diagonal values) surpass inter-construct correlations, validating discriminant validity.

Ethical practices (0.810) exceed correlations with governance (0.625) and sustainability (0.706), whereas the pedagogical paradigm shift (0.840) outstrips correlations with stakeholder supervision (0.609) and social impact initiatives (0.355). Even though there are moderate correlations between certain constructs, notably ethics, sustainability, and supervision, the Fornell-Larcker criterion verifies that each construct is separate, representing unique conceptual dimensions (Fornell & Larcker, 1981).

2.7.3. Structural model and mediation analysis

A bootstrap resampling method involving 5000 subsamples was employed to evaluate the significance of the structural research model. Standardized path coefficients (β) were calculated for all structural paths. The structural model is shown in Figure 3.

In Figure 3, the statistical examination of the hypotheses uncovers distinct trends in the ways ethical practices, sustainability efforts, social impact initiatives, governance, and stakeholder oversight affect changes

Table 2. Variable Operationalization, Measurement Items, and Key References

Variable	Item	References
Ethical Practices	• Our institution ensures transparency in all academic and financial dealings. • Faculty and administrators uphold integrity in decision-making. • Ethical codes of conduct are actively communicated to stakeholders. • Students are encouraged to adopt ethical standards in learning and research.	Adhikariparajuli et al. (2021)
Sustainability Initiatives	• The institution integrates sustainability goals into curriculum and operations. • Resource efficiency (energy, water, waste) is prioritized. • Stakeholders are engaged in sustainability awareness programs. • Long-term sustainability strategies are monitored and reported.	Caeiro & Azeiteiro (2020)
Social Impact Programs	• The institution supports community development projects. • CSR programs are designed to improve student social mobility. • Social impact outcomes are measured and reported annually. • Programs align with UN Sustainable Development Goals. • Stakeholders perceive CSR programs as beneficial to society.	Herzenberg (2020)
Governance and Accountability	• Governance structures are transparent and participatory. • Decision-making processes are accountable to stakeholders. • Policies ensure compliance with national and international standards. • Regular audits and evaluations are conducted. • Stakeholders trust the institution's governance mechanisms.	Yassim et al. (2025)
Stakeholder Supervision	• Supervisors act as architects of responsible learning. • Stakeholder oversight drives pedagogical paradigm shifts. • Supervisors integrate CSR principles into teaching and learning. • Supervisors foster responsible learning cultures in higher education.	Freeman (1984); Adhikariparajuli et al. (2021)

Table 3. Participants demographic profile

Characteristics	Category	Frequency	%
Gender	Male	165	44.47
	Female	206	55.53
Age	Less than 25 years	21	5.66
	26–35	97	26.15
	36–45	106	28.57
	46 and above	147	39.62
Education level	Diploma	42	11.32
	Bachelor's degree	304	81.94
	Master's	22	5.93
	Doctoral	3	0.81
Job title if employed	CEO	18	4.85
	Director	39	10.51
	Head of department / Manager / Supervisor	168	45.28
	Administrator	42	11.32
	Other	104	28.03
Majoring qualification	Business administration	115	31.00
	Logistics and Supply chain management	32	8.63
	Accounting / taxation	19	5.12
	Health	17	4.58
	Community development	35	9.43
	IT	14	3.77
	Tourism management	11	2.96
	Education	77	20.75
	Engineering	3	0.81
	Other	48	12.94

Table 4. Summary Results of Measurement Reliability and Validity

Latent variables	Indicators	Cronbach's alpha	CR	AVE
Ethical Practices (EP)	0.846 0.861 0.709 0.817	0.824	0.884	0.657
Sustainability initiatives (SI)	0.853 0.878 0.842 0.830	0.873	0.913	0.724
Social impact programs (SIP)	0.873 0.862 0.880 0.872	0.895	0.927	0.760
Governance and accountability (GA)	0.673 0.846 0.820 0.671	0.746	0.841	0.573
Stakeholder supervision (SS)	0.714 0.678 0.756 0.772 0.714	0.710	0.821	0.534
Pedagogical paradigms shift	0.817 0.859 0.807 0.874	0.861	0.905	0.705

Table 5. Construct Correlations and Fornell-Larcker Criterion for Assessing Discriminant Validity

	Ethical practices	Governance & accountability	Pedagogical paradigm shift	Social impact programs	Stakeholder supervision	Sustainability initiatives
Ethical practices	0.810					
Governance and accountability	0.625	0.757				
Pedagogical paradigm shift	0.635	0.566	0.840			
Social impact programs	0.428	0.474	0.355	0.872		
Stakeholder supervision	0.654	0.602	0.609	0.500	0.731	
Sustainability initiatives	0.706	0.621	0.598	0.399	0.578	0.851

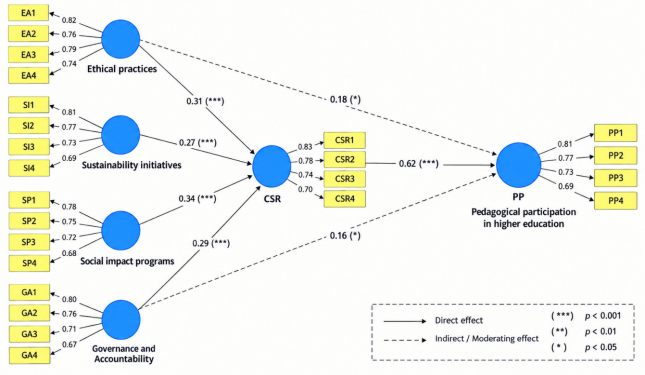


Figure 3. Structural model

in pedagogical paradigms within higher education. Ethical practices showed substantial and meaningful impacts on shifts in pedagogical paradigms ($\beta = 0.410$, $t = 7.309$, $p = 0.000$) and stakeholder oversight ($\beta = 0.353$, $t = 6.166$, $p = 0.000$), resulting in their endorsement. Likewise, sustainability efforts had a notable impact on stakeholder oversight ($\beta = 0.116$, $t = 2.020$, $p = 0.043$), yet their direct impact on educational changes was not confirmed ($\beta = 0.033$, $t = 1.688$, $p = 0.091$). Social impact initiatives demonstrated significant effects on stakeholder oversight ($\beta = 0.198$, $t = 4.566$, $p = 0.000$) and educational transformations ($\beta = 0.057$, $t = 3.302$, $p = 0.001$), affirming their significance. Governance and accountability also exhibited considerable positive impacts on stakeholder oversight ($\beta = 0.217$, $t = 3.910$, $p = 0.000$) and instructional changes ($\beta = 0.258$, $t = 4.535$, $p = 0.000$). Ultimately, stakeholder oversight significantly forecasted changes in pedagogical approaches ($\beta = 0.288$, $t = 5.008$, $p = 0.000$), whereas its moderating effects with ethical practices ($\beta = 0.033$, $t = 0.560$, $p = 0.576$) and governance/accountability ($\beta = 0.028$, $t = 0.475$, $p = 0.634$) were not validated. In summary, the results validate that ethical practices, governance, social impact initiatives, and stakeholder oversight are statistically essential factors in driving pedagogical change, while sustainability efforts influence indirectly through stakeholder channels instead of directly impacting pedagogical frameworks. Results of tests are shown in Table 6.

2.7.3.1. Coefficient of determination (R^2)

The results of R^2 show that both the shift in pedagogical paradigm and oversight from stakeholders significantly explain the dependent construct. The R^2 value of 0.492 (adjusted 0.485) for the shift in pedagogical paradigms indicates that almost 50% of the variance is accounted for, highlighting its importance in transforming higher education. Oversight by stakeholders shows a more pronounced effect, achieving an R^2 of 0.527 (adjusted 0.522), underscoring its vital importance in governance and oversight. The proximity of the modified values to the original R^2 endorses model strength and reduces worries about overfitting. These results correspond with recent research highlighting the significance of paradigm changes in educational institutions for enduring reform (Altbach & de Wit, 2023; Marginson, 2022) and the increasing role of stakeholder governance in maintaining institutional quality and

Table 6. Direct effect and indirect effect testing

Direct effects	Sample (O)	Mean (M)	STDEV	T statistics	P-values	Interpretation
Ethical practices → Pedagogical paradigm shift	0.410	0.411	0.056	7.309	0.000	Significant
Ethical practices → Stakeholder supervision	0.353	0.352	0.057	6.166	0.000	Significant
Sustainability initiatives → Stakeholder supervision	0.116	0.115	0.057	2.020	0.043	Significant
Sustainability initiatives → Pedagogical paradigm shift	0.033	0.034	0.020	1.688	0.091	Not Significant
Social impact programs → Stakeholder supervision	0.198	0.199	0.043	4.566	0.000	Significant
Social impact programs → Pedagogical paradigm shift	0.057	0.058	0.017	3.302	0.001	Significant
Governance and accountability → Stakeholder supervision	0.217	0.220	0.056	3.910	0.000	Significant
Governance and accountability → Pedagogical paradigm shift	0.258	0.259	0.057	4.535	0.000	Significant
Stakeholder supervision → Pedagogical paradigm shift	0.288	0.290	0.058	5.008	0.000	Significant
Stakeholder supervision × Ethical practices → Pedagogical paradigm shift	0.033	0.033	0.058	0.560	0.576	Not Significant
Stakeholder supervision × Governance & accountability → Pedagogical paradigm shift	0.028	0.026	0.058	0.475	0.634	Not Significant
Indirect effects						
Ethical practices → Pedagogical paradigm shift	0.102	0.102	0.024	4.157	0.000	Full mediation
Governance and accountability → Pedagogical paradigm shift	0.063	0.063	0.020	3.121	0.002	Full mediation
Social impact programs → Pedagogical paradigm shift	0.057	0.058	0.017	3.302	0.001	Full mediation
Sustainability initiatives → Pedagogical paradigm shift	0.033	0.034	0.020	1.688	0.091	No mediation

accountability (Zajda, 2020). Combined, these predictors explain nearly half of the variance, a figure seen as robust in social science studies (Hair et al., 2021), thus validating their presence in the conceptual framework and enhancing their theoretical and practical importance in promoting higher education reform and stakeholder governance.

2.7.3.2. Effect size (f^2)

The f^2 analysis indicates that ethical practices and stakeholder oversight are the key influence on pedagogical paradigm shifts in higher education, although their impact is limited. Ethical practices have a greater impact on stakeholder oversight ($f^2 = 0.113$) compared to their direct effect on pedagogy ($f^2 = 0.078$), indicating that ethics mainly inform governance frameworks that subsequently facilitate educational innovation. Governance and accountability have a small effect on both supervision ($f^2 = 0.050$) and pedagogy ($f^2 = 0.041$), whereas social impact initiatives also make a slight contribution to enhancing supervision ($f^2 = 0.063$). Stakeholder oversight shows a direct impact on educational change ($f^2 = 0.080$), confirming its mediating function. In contrast, sustainability efforts ($f^2 = 0.013$) and the interaction effects of supervision with ethics and governance (both $f^2 = 0.001$) are minimal, suggesting that moderation does not markedly improve these relationships. The results indicate that changes in higher education are most effectively described by a direct-path framework where ethical practices enhance stakeholder oversight, subsequently leading to educational innovation, while governance, social impact, and sustainability play lesser roles (Cohen, 1988).

2.7.3.3. Model fit

The fit results of the model indicate that the estimated model closely resembles the saturated model, showing only slight variations in key indices.

Table 7. Model fit

Model Fit Criterion	Saturated model	Estimated model
SRMR	0.069	0.070
d_{ULS}	1.414	1.474
d_G	0.438	0.443
Chi-square	961.267	970.386
NFI	0.812	0.810

Table 7 shows that the SRMR values (0.069 vs. 0.070) fall comfortably below the acceptable threshold of 0.08, signifying a good fit, while the discrepancy measures (d_{ULS} and d_G) exhibit minimal deviations, further supporting the model's strength. Even though the chi-square statistic is quite substantial, this is typical in large samples and does not inherently suggest a bad fit.

The NFI values (0.812 vs. 0.810) are satisfactory but do not meet the stricter 0.90 standard, indicating that although the model represents the data structure adequately, there is potential for enhancement. In general, the findings indicate a model that is a good fit, bolstered by robust absolute fit indices, although incremental fit may be improved with additional refinement.

The hypotheses listed in (Table 8) show that received support are H1, H2, H3, H4, H4a, H5, H6, and H7, whereas H3a, H7a, and H7b were not supported. These findings validate that ethical practices, governance, accountability, social impact initiatives, and stakeholder oversight are statistically significant drivers of pedagogical change, while sustainability efforts influence indirectly. This strengthens the conceptual framework's claim that governance, accountability, and stakeholder oversight work together to incorporate CSR principles and promote transformative changes in higher education.

3 Discussion

The results highlight that supervisory stakeholders are not merely passive monitors but proactive designers of responsible learning. Ethical practices serve as a foundation for educational change, influencing teaching techniques and curriculum development through integrity-focused strategies. Recent research emphasizes that ethical leadership within higher education promotes transparency, inclusivity, and value-driven learning atmospheres, thus strengthening the significance of ethics in governance frameworks (Gupta et al., 2025). Governance and accountability serve a dual purpose, affecting both stakeholder oversight and shifts in pedagogical paradigms. This corresponds with modern views that highlight governance systems as crucial for maintaining institutional integrity and aligning educational practices with the expectations of stakeholders (Tabuena, 2025).

Sustainability efforts, while not as prevalent, continue to play a crucial role in influencing supervisory oversight. Higher education establishments are progressively seen as catalysts for sustainable development, integrating environmental and social accountability into programs and organizational changes (Leal Filho et al., 2025). Social impact initiatives enhance oversight functions by expanding CSR beyond internal operations to include community involvement, thus guarantee-

Table 8. Summary of Hypotheses Results

		Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values	Results
H1	Ethical practices → Pedagogical paradigm shift in higher education	0.410	0.411	0.056	7.309	0.000	Supported
H2	Ethical practices → Stakeholder supervision	0.353	0.352	0.057	6.166	0.000	Supported
H3	Sustainability initiatives → Stakeholder supervision	0.116	0.115	0.057	2.020	0.043	Supported
H3a	Sustainability initiatives → Pedagogical paradigm shift in higher education	0.033	0.034	0.020	1.688	0.091	Not Supported
H4	Social impact programs → Stakeholder supervision	0.198	0.199	0.043	4.566	0.000	Supported
H4a	Social impact programs → Pedagogical paradigm shift in higher education	0.057	0.058	0.017	3.302	0.001	Supported
H5	Governance and accountability → Stakeholder supervision	0.217	0.220	0.056	3.910	0.000	Supported
H6	Governance and accountability → Pedagogical paradigm shift in higher education	0.258	0.259	0.057	4.535	0.000	Supported
H7	Stakeholder supervision → Pedagogical paradigm shift in higher education	0.288	0.290	0.058	5.008	0.000	Supported
H7a	Stakeholder supervision × Ethical practices → Pedagogical paradigm shift in higher education	0.033	0.033	0.058	0.560	0.576	Not Supported
H7b	Stakeholder supervision × Governance and accountability → Pedagogical paradigm shift in higher education	0.028	0.026	0.058	0.475	0.634	Not Supported

ing that universities support the wider social good (Medupin et al., 2024). Collectively, these efforts emphasize that supervisory stakeholders act as intermediaries between CSR commitments and the evolution of higher education, enabling institutions to stay attuned to societal demands.

The research question "What stakeholder oversight influences paradigm shifts in instructional methods, curriculum development, and institutional reforms?" is examined by demonstrating that ethical practices and governance are the key drivers. These frameworks offer the structural and ethical basis for supervisory stakeholders to integrate CSR principles into higher education. Sustainability and social impact enhance this foundation by expanding the supervision to incorporate environmental and community aspects. Notably, moderation effects were not upheld, indicating that ethics and governance are strong enough to instigate paradigm shifts on their own, without needing supervisory enhancement. This discovery encourages additional investigation into contextual or cultural differences in supervisory impact, especially within varied educational frameworks.

The research meets its goal by framing supervisory stakeholders as intermediaries connecting CSR initiatives and educational changes. By incorporating ethics, governance, sustainability, and social impact into oversight frameworks, higher education institutions can promote transformative changes that connect teaching, curriculum, and institutional reforms with societal needs. These reframing positions supervisory stakeholders as key to integrating CSR into the essence of academic change, guaranteeing that higher education develops responsibly in reaction to global challenges.

4 Theoretical Contribution

This research contributes to the body of knowledge on responsible higher education by combining Pedagogical Paradigm Shift Theory, Corporate Social Responsibility (CSR) Theory, and Institutional Theory to demonstrate how responsible institutional practices promote pedagogical change in higher education institutions (HEIs). By connecting ethical practices, sustainability efforts, social impact programs, and governance with pedagogical shifts, it offers a framework for comprehending how socially responsible actions transform teaching and learning.

The research enhances the Pedagogical Paradigm Shift Theory by demonstrating that ethical governance and sustainability efforts can directly stimulate pedagogical innovation and transformative learning, supporting previous findings on socially responsive and experiential learning frameworks (Wals & Benavot, 2017; Leal 2025). It further enhances CSR Theory by defining CSR aspects such as ethics, sustainability, social impact, and governance in higher education and empirically connecting them to changes in teaching methods (Filho et al., 2020). Ultimately, it strengthens Institutional Theory by showing that regulatory, normative, and cultural influences not only impact university policies but also promote changes in teaching and learning methods, consistent with recent findings on sustainability and social accountability in higher education (Scott, 2014; Trencher et al., 2020).

5 Managerial Contribution

The results provide actionable advice for university leaders, policymakers, and educational administrators aiming to promote responsible and transformative higher education. Ethical practices play a crucial role in defining institutional culture and fostering responsible learning; leaders must enhance governance, transparency, and ethical standards to cultivate trust among stakeholders. Sustainability efforts must be woven into operations, curricula, and research to promote interdisciplinary learning and equip students for worldwide challenges. Programs focused on social impact, like community involvement and service-learning, increase the societal significance of higher education and cultivate graduates who are socially responsible. Incorporating responsible practices into institutional strategies can facilitate a pedagogical shift from conventional lecture-based approaches to experiential, collaborative, and socially conscious learning, bolstered by curriculum updates, creative teaching methods, and interdisciplinary cooperation.

6 Limitation and Direction for Future Studies

This study has numerous limitations that must be recognized, despite its contributions. Initially, the research concentrated on specific factors such as ethical practices, sustainability initiatives, social impact programs, along with governance and accountability to elucidate the pedagogical paradigm shift in higher education. Although these variables offer valuable perspectives on responsible institutional practices, additional elements like leadership approach, digital transformation, organizational culture, and stakeholder involvement can also affect pedagogical change. Subsequent research might include these extra variables to offer a broader insight into the elements influencing educational transformation in higher education organizations.

Additionally, the research might have been constrained by its context and the scope of the sample, potentially limiting the applicability of the results to different educational systems or areas. Contexts of higher education vary among countries because of differences in institutional policies, regulatory frameworks, and cultural backgrounds. Future studies might perform cross-country or comparative analyses to investigate whether responsible practices similarly affect shifts in pedagogical paradigms across various higher education systems.

Third, the research depended mainly on cross-sectional data, which reflects perceptions at one specific moment. This approach might restrict the capacity to monitor long-term shifts in responsible behaviours and educational transformations. Future studies might utilize longitudinal research methods to investigate how responsible institutional practices develop over time and how they affect sustainable pedagogical change in higher education.

Ultimately, upcoming research could utilize mixed-methods or qualitative techniques, like interviews or case studies, to achieve a deeper understanding of how universities adopt responsible practices and the effects of these practices on teaching and learning dynamics. These methods would enhance quantitative results and offer deeper insights into the connections between responsible governance and pedagogical innovation in higher education institutions.

7 Conclusion

This research explored how ethical practices, sustainability efforts, social impact initiatives, and governance promote a change in the educational model in higher education. Utilizing Pedagogical Paradigm Shift Theory, CSR Theory, and Institutional Theory, it demonstrates that ethical governance and socially focused practices foster creative, cooperative, and socially responsive education. Integrating ethics, sustainability, and community involvement into institutional strategies allows universities to boost societal significance and equip students for global issues. The study underscores the significance of incorporating responsible practices to foster substantive pedagogical change and socially accountable learning settings.

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Establecimiento de Criterios Para la Suspensión de Labores de las Empresas Wue Incumplan la Normativa de Inspección de Trabajo. Un Análisis Comparado

Establishment of criteria for the suspension of work of companies that fail to comply with labor inspection regulations. A comparative analysis

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ABSTRACT

The research identified, based on the development of inspection standards in comparative law, the criteria for the suspension of work of companies that fail to comply with labor inspection regulations. The research design was non-experimental, cross-sectional and retrospective. The scope was descriptive and the approach was qualitative. The data collection technique was documentary review. The results of the research show that our inspection legislation is very general and only establishes questions about the infraction and reiteration, which is exploited by employers who constantly infringe the social and labor norms. It is concluded that it is necessary to reform the figure of recidivism of labor infractions, and to establish a series of criteria that allow a temporary closure of the company, and as a very extreme measure, the definitive closure.

Index Terms: Sanction • Work Inspection • Temporary Suspension • Definitive Closure

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RESEARCH ARTICLE

Establecimiento de Criterios Para la Suspensión de Labores de las Empresas Wue Incumplan la Normativa de Inspección de Trabajo. Un Análisis Comparado

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Abstract

RESUMEN: La investigación identificó, con base al desarrollo de las normas inspectivas en el derecho comparado, los criterios para la suspensión de labores de las empresas que incumplan la normativa de inspección de trabajo. El diseño de investigación fue no experimental, de corte transversal y retrospectivo. El alcance fue descriptivo y el enfoque fue cualitativo. La técnica para la obtención de los datos fue la revisión documental. Los resultados de la investigación muestran que nuestra legislación inspectiva, es muy general y solo establece cuestiones en torno a la infracción y reiterancia, lo cual es aprovechada por los empleadores quienes constantemente infringen las normas sociolaborales. Se concluye que es necesario reformar la figura de la reincidencia de las infracciones laborales, y se disponga una serie de criterios que permitan un cierre temporal de la empresa, y como una medida sumamente extrema, el cierre definitivo.

Keywords: *Cierre Definitivo, Inspección de Trabajo, Sanción, Suspensión Temporal*

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1 Introducción

En la actualidad, se ha vuelto frecuente que se produzcan una serie de casos en materia laboral, en la que se afecta al trabajador que ha concluido su vínculo laboral con su empleador. Dicha situación -por ejemplo- se presenta cuando el empleador no entrega el monto de sus beneficios sociales, monto que debe ser cancelado en un plazo máximo de cuarenta y ocho horas, luego del cese del trabajador.

La circunstancia descrita anteriormente, y otras más, se presentan con mayor frecuencia, generando que el extrabajador, acuda ante SUNAFIL (ente encargado de supervisar y fiscalizar a las empresas) a fin de interponer la denuncia correspondiente, sea esta de forma virtual o presencial.

Cabe indicar que el incumplimiento del pago de los beneficios laborales a los trabajadores es considerado una infracción grave, tal y como lo preceptúa el inciso 4) del artículo 24 del Reglamento de la Ley General de Inspección de Trabajo. Dicha infracción es cuantificada y catalogada según el tipo de empresa, infracción generada, y número de trabajadores; estableciéndose en la misma la cuantía.

Dentro de este contexto, dicha situación ha generado una serie de artículos de investigación, destacando el de Bensusan[1] (2009), quien en sus resultados manifiesta que el desempeño del modelo de inspección laboral en Brasil es el más positivo entre los 12 países de su estudio; mientras que el modelo de México es totalmente lo contrario. Por lo que concluye que el diseño de la inspección de trabajo en la gran mayoría de países de la región es adecuado para la tutela los empleados, no obstante, aún existen problemas que afectan su eficacia, los mismos que no se limitan a aspectos técnicos.

Por su parte, Osorio et al.[2] (2019), resaltan que las legislaciones de Chile, Argentina y Perú tutelan los derechos laborales del trabajador. Por lo que concluyen que existe una tendencia mayoritaria a la regulación jurídica de la inspección de trabajo a nivel derecho comparado, proponiendo que sean regulada en un cuerpo normativo, garantizando los derechos laborales de los trabajadores. En tanto, Ramírez[3] (2023) concluye que el rol de la referida entidad estatal es poco significativo para el trabajador, pues es un ente fiscalizador y sancionador; que impone solo una mera multa al empleador.

Por otro lado, dentro de las teorías que cuenta el sistema de inspección de trabajo se encuentra la teoría de la disuasión, propuesta por Becker, la cual está referida al cumplimiento de las normas a partir de un riesgo alto de ser sancionado por la autoridad competente al ser descubierto. Además, la teoría de la sanción como ejercicio de jurisdicción, la cual se centra en la imposición de un castigo a otra persona, debiendo necesariamente efectuarse un "juicio" de reproche para establecer si dicha persona ha transgredido algún mandato.

[1]BENSUSÁN AREOUS, G. I., La inspección del trabajo en América Latina: teorías, contextos y evidencias. Estudios Sociológicos De El Colegio De México, 27(81), 989–1040., 2009, disponible en: https://doi.org/10.24201/es.2009v27n81.332

[2]OSORIO FERIA, Yulién, Medina Peña, Rolando, & Medina de la Rosa, Rolando Eduardo, "La inspección del trabajo y las relaciones laborales con empleador persona natural: mirada desde el derecho comparado. Características en Cuba", Revista Universidad y Sociedad, núm. 11(2), 2019, disponible en: http://rus.ucf.edu.cu/index.php/rus

[3]RAMÍREZ PINEDO, Elsa, "El sistema de inspección de trabajo en Perú: El rol de la Intendencia Regional de SUNAFIL San Martin en el cumplimiento del pago de los beneficios sociales a los trabajadores (2019-2020)", Revista Estado y políticas Públicas, núm. (20), Mayo-septiembre de 2023, disponible en: https://revistaeypp.flacso.org.ar/files/revistas/1685129869_159-185.pdf

De igual importancia, se tiene la teoría de la Discrecionalidad y Arbitrariedad, que -según Tirado[4] (2011)- postula que la administración está facultada para emplear sus recursos, siempre y cuando exista una planificación previa. También se cuenta con la Teoría del cumplimiento/incumplimiento e inspección del trabajo, propuesto por Hawkins (1984), la cual se centra en hacer cumplir las normas altamente debatibles cuando las sanciones resultan ser bajas y existan fuertes incentivos económicos para no respetarlas.

Ahora bien, el tema resulta pertinente porque las investigaciones previas tan solo realizaron un análisis comparativo con otras regulaciones latinoamericanas, sin proponer la inclusión de algún criterio que permita a frenar este accionar. Razón por la cual, a través del presente artículo, se busca establecer criterios -teniendo como referencia la experiencia comparada- ante el eventual supuesto en que las empresas continúen incurriendo con dicho accionar, de tal forma que incluso se dispongan de sanciones más drásticas.

Dentro de este contexto, se formuló la siguiente interrogante: ¿Cuáles son los criterios necesarios para la suspensión de labores de las empresas que permitan un adecuado cumplimiento de las normas de inspección de trabajo teniendo como referencia las normas inspectivas emitidas en el derecho comparado, que puedan ser aplicable en Perú?

Lo que, a su vez, permitió formular la siguiente hipótesis: Los criterios necesarios para la suspensión de labores de las empresas que permitan un adecuado cumplimiento de las normas de inspección de trabajo en el Perú, teniendo como referencia las normas inspectivas emitidas en el derecho comparado, son las reiterativas infracciones efectuadas por la empresa y el nivel de sanción en el que esta ha incurrido.

Por lo expuesto, a través del presente estudio se busca establecer los criterios necesarios para la suspensión temporal de las labores de las empresas (sea una MYPE, Pequeña Empresa o No MYPE) ante la reiterancia de infracciones, teniendo como fuente principal el desarrollo normativo de inspección laboral en el derecho comparado.

2 Fundamentación de la inspección de trabajo

2.1. Protección supranacional de la inspección de trabajo

Las relaciones dentro de la organización del trabajo han acompañado a los seres humanos desde tiempo remotos. Sin embargo, es a partir de la revolución industrial y la revolución francesa, donde dichas relaciones cobran mayor notoriedad. Es así que para el año 1802, Gran Bretaña, cuna de la revolución industrial, se convierte en el primer Estado en establecer un conjunto de normas orientadas al mejoramiento de las condiciones laborales del trabajador, instaurando a la vez un procedimiento por el cual la Administración Pública se encargue de constatar que el empresariado cumpla con las normas sobre trabajo fabril, en hilados y tejidos[5]. En dicho país, luego de la implementación de la normatividad antes señalada, se dispuso que la labor de inspección debería de ser asumida -inicialmente- por un grupo de personas que, de manera voluntaria, realizaran dicha labor. Dicho mecanismo no resultó efectivo, por lo que -en el año de 1833- el gobierno británico designó a cuatro inspectores de trabajo, ocupándose de dicha labor.

En 1919, se dispone la creación de la Organización Internacional de Trabajo (OIT), siendo las relaciones de trabajo, uno de los aspectos que mayor atención recibió. Así, desde su creación, la referida institución supranacional se ha encargado de tutelar los derechos de los trabajadores, así como proteger las relaciones de trabajo existentes entre el empleador y sus colaboradores. En consecuencia, dentro de las acciones ejercidas por la OIT, esta institución se encargó de regular el servicio inspectivo mediante cuatro convenios, un protocolo y cinco recomendaciones en torno a dicha temática, las mismas que sirven de guía y complemento de las legislaciones nacionales de cada uno de los países adscritos a dicho organismo internacional, quienes en su momento han ratificado dichos instrumentos internacionales[6]. De todos ellos, han destacado principalmente el Convenio 81 y 129. El primero, de 1947, referido a la inspección del trabajo; en tanto el segundo, de 1969, relativo a la inspección del trabajo en el sector agrícola.

De este modo, la inspección del trabajo surge con un objetivo esencial, para garantizar el total cumplimiento de las normas que reconocen los derechos a los trabajadores; por lo que, la creación de todo un aparato especializado en esta materia está enfocada en la supervisión de la correcta aplicación del derecho trabajo en razones de índole humanitaria y legalidad, y del mismo modo por cuestiones socioeconómicas, de cuyos resultados depende en gran parte la consecución del bienestar social[7].

2.2. Sistema inspectivo en el Perú

La inspección del trabajo es una responsabilidad del Estado, la cual surge del carácter social de este. Al respecto, Osorio et al.[8] (2019, p. 300) afirman que la inspección de trabajo resulta ser una labor de suma relevancia, pues con ella se busca asegurar la eficacia de la legislación laboral, y controlar su cumplimiento; erigiéndose como un mecanismo eficaz para la detección de transgresiones de los derechos de los trabajadores.

En consecuencia, tal y como lo detalla Serrano (2021), la inspección laboral en nuestro país se ha venido fortaleciendo con el transcurrir del tiempo, permitiendo a la vez la incorporación de nuevos productos de la globalización y los cambios en los fenómenos productivos[9].

En cuanto a la finalidad de la inspección de trabajo mucho se ha señalado. Así, por ejemplo, la OIT[10], a través de su *Guía para los trabajadores. La inspección del trabajo lo que es y lo que hace,* sostiene que su misión principal es la de garantizar el cumplimiento de las normas laborales, siendo estas comprendidas como el grupo de normas nacionales que buscan tutelar los derechos de los trabajadores y de sus familiares.

Por tanto, el Estado asume el deber de fomentar el empleo mediante la promoción de condiciones para el progreso social y económico, las cuales deben plasmarse tanto con la creación de un conjunto normativo que se encargue de regular las relaciones de dependencia propia del contrato de trabajo, así como también, con su participación como garante del cumplimiento de estas a través de una política de fiscalización del trabajo.

2.2.1. Procedimiento inspectivo de trabajo y sus etapas

El procedimiento inspectivo de trabajo surge desde la formulación de la denuncia hasta la emisión de la Resolución de Multa, de esta forma de constituye un procedimiento administrativo, en el que existen dos etapas totalmente diferenciadas como son: Actuación Inspectiva; y Procedimiento Inspectivo Sancionador o Procedimiento Administrativo Sancionador.

[4]TIRADO BARRERA José Antonio. "Reflexiones en torno a la potestad de inspección o fiscalización de la administración pública", Derecho y Sociedad Núm.. 37 (2011): 253.

[5]CAVALIE CABRERA, Paul, "Balance y perspectivas de la inspección del trabajo en el Perú", Sociedad Peruana de Derecho del Trabajo y de la Seguridad Social, VI Congreso Nacional de Derecho del Trabajo y de la Seguridad Social, Lima, 2021, p. 442

[6]MENDIZÁBAL BERMÚDEZ, Gabriela, "Estudio de Derecho Comparado de la Inspección del Trabajo en Latinoamérica", Revista Latinoamericana de Derecho Social. Núm.. 28. Enero-junio de 2019, p. 159

[7]MACIAS VÁSQUEZ, María del Carmen, "La inspección del trabajo: Institución garante de los derechos humanos laborales", Revista Latinoamericana de Derecho Social, núm. 6, enero-junio, 2008, p. 36

[8]OSORIO FERIA,et al. Op. Cit,.P. 300

[9]SERRANO DIAZ, Luis. "La nueva inspección de trabajo en el Perú". Sociedad Peruana de Derecho del Trabajo y de la Seguridad Social, VI Congreso Nacional de Derecho del Trabajo y de la Seguridad Social, Lima, 2021, p. 728

[10]ORGANIZACIÓN INTERNACIONAL DEL TRABAJO (OIT). Guía para los trabajadores. La inspección del trabajo lo que es y lo que hace. OIT, 2010.

Con relación a la primera fase, relativa a la actuación inspectiva, Elías[11] considera como una etapa de diligencias previas al procedimiento sancionador. Asimismo, el citado autor advierte que no es de aplicación lo establecido en el Titulo II de la Ley de Procedimiento Administrativo General, conforme lo dispone el artículo 10 de la Ley General de Inspección. Esta fase es ejecutada por el inspector de trabajo quien se apoya en lo dispuesto en la Ley 28806, en la que prescribe las facultades que este tiene para realizar sus labores. En consecuencia, es el inspector el encargado de realizar las investigaciones necesarias a la empresa.

Por otro lado, cabe indicar que en esta primera fase no existe derecho a la defensa ni al debido procedimiento, pues esta etapa únicamente es investigación previa, razón por la cual la investigación se lleva a cabo sobre el criterio aplicado por el inspector, quien actúa con la sola información que se le ha suministrado, ya sea un trabajador o un organismo sindical. Además de lo acotado, es en esta etapa donde la empresa inspeccionada tiene el deber de acatar todo lo que el inspector decide, con la finalidad de evitar que dicho funcionario los denuncie por obstrucción.

En tanto, en la segunda fase, referida al procedimiento sancionador, el rol principal es asumido por otro funcionario de la SUNAFIL, quien es el Subintendente de Resolución en primera instancia, en tanto en segunda instancia es un funcionario de mayor jerarquía[12]. En relación con esta fase, Ospina et al., consideran que se procede a tipificar las sanciones de acuerdo con el tipo de infracción y el número de trabajadores que han sido afectados. Asimismo, precisan que el procedimiento para su imposición está respaldado por los principios de seguridad jurídica y la eliminación de la arbitrariedad de los poderes públicos que afectan los derechos de empleadores y trabajadores[13].

En esta etapa, a diferencia de la anterior, ya se pueden emplear una serie de derechos y principios, destacando el principio de la doble instancia; así como los recursos impugnatorios (principalmente el de apelación, el mismo que pone fin a la instancia administrativa).

De ahí que el inicio de esta fase se da a partir de la emisión del acta de infracción que elabora el inspector de trabajo, la cual es llenada luego la inspección realizada por dicho funcionario a la empresa que fue supervisada. Cabe indicar que el acta emitida por el mencionado funcionario no es incorporada al expediente de la investigación que sirvió de sustento para la elaboración del acta de infracción. De igual forma, el empleador no llega a conocer lo que se actuó en dicha fase ni mucho menos conoce las declaraciones que prestaron los denunciantes, ni las pruebas que estos ofrecieron.

2.3. Reincidencia de infracciones: un problema de nunca acabar

Con relación a las infracciones en materia laboral se debe indicar que, tanto la Ley 28806, su Reglamento y la Ley 27444, se encargan de regular los aspectos comunes de este régimen[14]. Sin embargo, es la Ley 28806 la que dispone un régimen de infracciones que comprende las siguientes infracciones por materia:

2.3.1. Cuantía y aplicación de las sanciones

Teniendo en cuenta lo afirmado en el numeral anterior, cada de los niveles de infracciones -y los supuestos establecidos en ellas- son (luego de que el inspector de trabajo realice su visita a las instalaciones de la empresa) sancionadas. Dicha sanción es cuantificada y catalogada según el tipo de empresa, infracción generada y número de trabajadores; estableciéndose en la misma la cuantía.

De manera que, el legislador ha plasmado en el artículo 48 del reglamento las tablas que presentamos a continuación:

Como se puede apreciar cada una de las tablas, cuentan con el correspondiente tipo de sanción que reciben las empresas según el número de trabajadores; la misma que es revisada por el Ministerio de Trabajo y Promoción del Empleo, cada dos años.

Asimismo, el artículo 48 del citado reglamento establece -en su inciso segundo- una tabla de sanciones para las trabajadoras del hogar, figurando las sanciones que el empleador pueda incurrir (ver Tabla 4).

Adicionalmente, en la Tabla 5 se consigna la cuantía máxima, la cual está organizada según a la gravedad de la infracción.

2.4. Concurso de infracciones e infracciones reiteradas

Otro punto que se debe considerar es el concerniente al concurso de infracciones. Sobre el particular, el artículo 48-A del reglamento dispone lo siguiente: "Cuando una misma acción u omisión del empleador constituya más de una infracción prevista en el presente Reglamento, se aplica la sanción establecida para la infracción de mayor gravedad". De la glosa citada se desprende que ante la concurrencia de dos o más infracciones se aplicará la sanción que tenga mayor gravedad; es decir, por ejemplo, si nos encontramos ante dos infracciones -sea de carácter leves o muy grave- se procederá a aplicará la sanción que corresponde a la infracción muy grave. En tanto, en el artículo 50 del citado reglamento, se prescribe las denominadas infracciones reiteradas, señalando textualmente:

De ocurrir infracciones sucesivas en el tiempo, previstas en el último párrafo del artículo 40 de la Ley, se debe tomar en cuenta lo dispuesto en el artículo 230 numeral 7) de la Ley del Procedimiento Administrativo General, Ley Nº 27444.

En caso de reiteración en la comisión de una infracción del mismo tipo y calificación ya sancionada anteriormente, las multas se incrementarán de la siguiente manera:

> *- Para el caso de reiteración de multas leves, éstas se incrementarán en un 25% de la sanción impuesta.*
> *- Para el caso de reiteración de multas graves, éstas se incrementarán en un 50% de la sanción impuesta.*
> *- Para el caso de reiteración de multas muy graves, éstas se incrementarán en un 100% de la sanción impuesta.*
> *Dicho incremento no podrá exceder las cuantías máximas de las multas previstas para cada tipo de infracción conforme al tercer párrafo del artículo 40 de la Ley.*

La norma precedente permite sancionar al empleador que incurre en infracciones sucesivas, o lo que a nivel de la doctrina se le denomina *reincidencia*, la cual implica *"una circunstancia en la que se valora los actos cometidos por el infractor y que impacta en la sanción en que pueda imponerse por la nueva infracción cometida, en particular, en su graduación"* [15].

En relación con esta figura, el máximo intérprete de la Constitución, a través de la STC 0014-2006-PI/TC, señala en su fundamento jurídico 17 lo siguiente:

[11] ELÍAS MANTERO, Fernando. (2021). "Inspección de trabajo: Problemas y soluciones". Sociedad Peruana de Derecho del Trabajo y de la Seguridad Social, VI Congreso Nacional de Derecho del Trabajo y de la Seguridad Social, Lima, 2021, p. 487

[12] ELÍAS MANTERO, Fernando. Op. Cit. p. 500.

[13] OSPINA SALINAS, Estela, BAUTISTA PUCHURI, Fanny, SANCHEZ MATOS, Andrea y POLANCO MONTEZA, Nataly. (2021). "El papel de las y los denunciantes en los procedimientos de inspección del trabajo". Revista LABOREM. Núm. 24.

[14] VALDERRAMA VALDERRAMA, Luis Ricardo. (2014). "implementación de la SUNAFIL: Balance y perspectivas para el 2014". Soluciones Laborales. Núm..73, enero, Lima, p. 43

[15] GAYOSO GAMBOA, Giancarlo. (2023). "Las infracciones continuadas en la inspección del trabajo en el Perú. Contrariedades del Tribunal de Fiscalización Laboral". Revista Laborem. Núm.. 28. Setiembre. p. 135

Table 1. Tabla de sanciones para las microempresas – Según gravedad de infracción y número de trabajadores afectados.

Microempresa																					
Gravedad de la infracción	Número de trabajadores afectados																				
	1		2		3		4		5		6		7		8		9		10 y más		
Leves	0.05	S/222.75	0.05	S/247.50	0.07	S/346.50	0.08	S/396.00	0.09	S/445.50	0.11	S/544.50	0.14	S/693.00	0.16	S/792.00	0.18	S/891.00	0.23	S/1,138.50	
Graves	0.11	S/544.50	0.14	S/693.00	0.16	S/792.00	0.18	S/891.00	0.20	S/990.00	0.25	S/1,237.50	0.29	S/1,435.50	0.34	S/1,683.00	0.38	S/1,881.00	0.45	S/2,227.50	
Muy graves	0.23	S/1,138.50	0.25	S/1,237.50	0.29	S/1,435.50	0.32	S/1,584.00	0.36	S/1,782.00	0.41	S/2,029.50	0.47	S/2,326.50	0.54	S/2,673.00	0.61	S/3,019.50	0.68	S/3,366.00	

Nota. Elaborado con datos obtenidos de Superintendencia Nacional de Fiscalización Laboral, 2023 *(https://busquedas.elperuano.pe/dispositivo/NL/1853904-1)*

Table 2. Tabla de sanciones para las pequeñas empresas – Según gravedad de infracción y número de trabajadores afectados.

Pequeña empresa																					
Gravedad de la infracción	Número de trabajadores afectados																				
	1 a 5		6 a 10		11 a 20		21 a 30		31 a 40		41 a 50		51 a 60		61 a 70		71 a 99		100 y más		
Leves	0.09	S/445.50	0.14	S/693.00	0.18	S/891.00	0.23	S/1,138.50	0.32	S/1,584.00	0.45	S/2,227.50	0.61	S/3,019.50	0.83	S/4,108.50	1.01	S/4,999.50	2.25	S/11,137.50	
Graves	0.45	S/2,227.50	0.59	S/2,920.50	0.77	S/3,811.50	0.97	S/4,801.50	1.26	S/6,237.00	1.62	S/8,019.00	2.09	S/10,345.50	2.43	S/12,028.50	2.81	S/13,909.50	4.5	S/22,275.00	
Muy graves	0.77	S/3,811.50	0.99	S/4,900.50	1.28	S/6,336.00	1.64	S/8,118.00	2.14	S/10,593.00	2.75	S/13,612.50	3.56	S/17,622.00	4.32	S/21,384.00	4.95	S/24,502.50	7.65	S/37,867.50	

Nota. Elaborado con datos obtenidos de Superintendencia Nacional de Fiscalización Laboral, 2023 *(https://busquedas.elperuano.pe/dispositivo/NL/1853904-1)*

Table 3. Tabla de sanciones para las no mype – Según gravedad de infracción y número de trabajadores afectados.

No MYPE																					
Gravedad de la infracción	Número de trabajadores afectados																				
	1 a 10		11 a 25		26 a 50		51 a 100		101 a 200		201 a 300		301 a 400		401 a 500		501 a 999		1000 a más		
Leves	0.26	S/1,287.00	0.89	S/4,405.50	1.26	S/6,237.00	2.33	S/11,533.50	3.1	S/15,345.00	3.73	S/18,463.50	5.3	S/26,235.00	7.61	S/37,669.50	10.87	S/53,806.50	15.52	S/76,824.00	
Graves	1.57	S/7,771.50	3.92	S/19,404.00	5.22	S/25,839.00	6.53	S/32,323.50	7.83	S/38,758.50	10.45	S/51,727.50	13.1	S/64,647.00	18.3	S/90,486.00	20.89	S/103,405.50	26.12	S/129,294.00	
Muy graves	2.63	S/13,018.50	5.25	S/25,987.50	7.88	S/39,006.00	11.56	S/57,222.00	14.18	S/70,191.00	18.39	S/91,030.50	23.6	S/117,018.00	31.5	S/156,024.00	42.03	S/208,048.50	52.53	S/260,023.50	

Nota. Elaborado con datos obtenidos de Superintendencia Nacional de Fiscalización Laboral, 2023 *(https://busquedas.elperuano.pe/dispositivo/NL/1853904-1)*

Table 4. Tabla de sanciones para el empleador del hogar. Según gravedad de la infracción.

Gravedad de la infracción	EMPLEADOR DEL HOGAR	
	UIT	S/.
Leves	0.05	S/247.50
Graves	0.13	S/643.50
Muy graves	0.25	S/1,237.50
Muy graves (Infracciones tipificadas en los numerales 25.7 y 25.18 del artículo 25)	4.5	S/22,275.00

Nota. Elaborado con datos obtenidos de Superintendencia Nacional de Fiscalización Laboral, 2023 *(https://busquedas.elperuano.pe/dispositivo/NL/1853904-1)*

Table 5. Tabla de sanciones. Según la gravedad de la infracción y la cuantía máxima (UIT)

Gravedad de la infracción	Cuantía máxima (UIT)	
	UIT	S/.
Muy graves	200	S/990,000.00
Graves	100	S/495,000.00
Leves	50	S/247,500.00
Multa máxima por todas las infracciones	300	S/1,485,000.00

Nota. Elaborado con datos obtenidos de Superintendencia Nacional de Fiscalización Laboral, 2023 *(https://busquedas.elperuano.pe/dispositivo/NL/1853904-1)*

> *... la reincidencia constituye una circunstancia específica en que se halla una persona a la que se le imputa la comisión de un delito y que abre espacio para la valoración de sus conductas anteriores, con miras a determinar la graduación de las penas ... Así, la reincidencia es una situación fáctica consistente en la comisión de un delito en un momento en el cual el actor ha experimentado, previamente, una sanción por la comisión de uno anterior. Dependiendo de la opción de política criminal de cada Estado, la reincidencia puede considerarse existente en cualquiera de estas dos situaciones: (1) cuando el imputado ha cumplido en su totalidad el tiempo de internamiento en que consiste la pena que se le impuso, o (2) cuando se ha cumplido cierto plazo de la misma, el cual es determinado por ley*[a].
>
> [a]TRIBUNAL CONSTITUCIÓN DE LA REPUBLICA DEL PERÚ. (2006). *STC. 0014-2006-PI/TC*, disponible en: https://tc.gob.pe/jurisprudencia/2007/00014-2006-AI.pdf

Además, desde una perspectiva administrativa, esta figura ha sido plasmada en el Texto Único Ordenado de la Ley de Procedimiento Administrativo General, siendo considerado como un criterio de graduación de las infracciones, la cual puede generarse a partir de la comisión de una misma infracción dentro de un plazo de un año a partir de que la resolución que sanciono la primera infracción sea declarada firme, conforme lo preceptúa el literal e) del numeral 3) del artículo 248 del citado cuerpo normativo[16].

Este mecanismo es catalogado como uno de los criterios más empleados para la graduación de las sanciones a imponerse al empleador[17]. Sobre el particular, un grupo de especialistas sostienen que es necesario que se elabore un cuerpo normativo complementario en el que se busque establecer sanciones más drásticas para aquellos que cumplen con mayor frecuencia las infracciones, mientras que para aquellos que tienen por primera vez una infracción una sanción significativa.

Asimismo, debería establecerse una identificación de aquellas empresas que cumplen la normativa de inspección de trabajo y que, a la vez, se identifique a aquellos grupos de empresas que no acaten el cumplimiento de las normas. Países como Dinamarca, España y Portugal, han establecido una serie de parámetros con la finalidad de identificar a la empresa infractora, cuando esta se encuentra ante infracciones de forma reincidentes.

En relacion a lo explicado precedentemente, Irlanda ha dispuesto que las autoridades laborales se encuentran facultadas a publicar la información de las empresas y de los empleadores condenados por un tribunal, así como los motivos que generaron esta sanción administrativa. Similar actuación es la que se ejerce en Brasil, donde las autoridades laborales publican la identidad de las empresas infractoras[18].

3 MÉTODOS

El diseño de investigación fue no experimental (no existió intervención del investigador), de corte transversal (pues la información fue recabada en un solo momento), retrospectivo (ya que el estudio se realizó a partir de datos secundarios).

Por otro lado, el alcance de la investigación es de carácter descriptivo, pues se caracterizó el sistema inspección de trabajo, así como los procedimientos y etapas que existe dentro de dicho sistema. Además, el enfoque de la investigación fue de naturaleza cualitativa, pues no se realizaron mediciones estadísticas ni pruebas de hipótesis.

A su vez, la técnica utilizada para obtener los datos del estudio fue la revisión documental sobre la información doctrinaria y estadísticas elaboradas por la SUNAFIL correspondiente a los años 2021-2022 (tercer trimestre), mediante las cuales se pudo analizar el motivo por el cual las empresas vienen incumplimiento la normatividad de inspección de trabajo. Para tal efecto, se elaboraron tablas para la presentación sistematizada de la información.

4 Resultados

4.1 Análisis comparativo de la reincidencia de las infracciones laborales en el derecho comparado

Con el propósito de establecer criterios para la suspensión de labores de las empresas, resulta necesario realizar una revisión a la legislación comparada a fin de verificar si existen normas inspectivas en el derecho comparado, en los que -a partir de las constantes reincidencias de infracciones en materia laboral (principalmente aquellas que afecten la relación laboral)- se haya dispuesto el cierre temporal de las empresas ante las constantes infracciones que pudieran cometer.

En ese sentido, se han seleccionado las legislaciones de España, Guatemala, Costa Rica, Nicaragua, Uruguay; los cuales se han pronunciado por el tema abordado en el presente artículo, a diferencia de otros ordenamientos que han optado por no regular esta figura.

Por consiguiente, en las tablas 6 y 7 se presenta las leyes de reincidencia de las infracciones laborales del derecho comprado (España, Guatemala, Costa Rica, Nicaragua, Uruguay, Argentina y Chile).

De las Tablas 6 y 7 se puede afirmar que las legislaciones seleccionadas se han pronunciado sobre la figura de la reincidencia de las infracciones laborales, estableciéndose una serie de parámetros para su aplicación. En cuanto a las normas señaladas anteriormente, observamos que la legislación inspectiva española sanciona con un año la suspensión de las actividades, a diferencia de las otras legislaciones analizadas. En otro orden, tambien se aprecia que en la legislación inspectiva de Guatemala se dispone que, una vez culminado el periodo de suspensión, el empleador deberá de solicitar una nueva autorización administrativa que le permita realizar sus actividades. Al respecto, cabe señalar que este aspecto no ha sido contemplado en la legislación peruana.

Además de lo acotado, en la legislación inspectiva costarricense, este ordenamiento se encarga de regular no solo la suspensión de labores de la empresa, sino tambien el cierre de la misma. Por otro lado, la legislación uruguaya dispone que las empresas suspendidas están en la obligación de cumplir con abonar el sueldo de los trabajadores, durante el periodo de sanción.

Como se ha podido evidenciar, las regulaciones analizadas disponen de una serie de acciones a tomar para la suspensión temporal de la empresa, ante el incumplimiento de las infracciones, las mismas que se caracterizan porque fueron cometidas de manera reiterada.

4.1. Antecedentes normativos

Antes de ahondar en el sistema inspectivo peruano, consideramos pertinente efectuar un recuento histórico respecto a las principales normas que se encontraban vigentes en su momento, y que están vinculadas a la inspección de trabajo.

En ese orden de ideas, se debe indicar que, en la década del 70 del siglo pasado, la inspección de trabajo tuvo mayor notoriedad a partir de que adquirió una estructura propia con la promulgación del D.S. 003-71-TR, a través de la cual se dispuso que la inspección de trabajo tenía que

[16]GAYOSO GAMBOA, Giancarlo Op. Cit. p. 135

[17]CAVALIE CABRERA, Paul, Op. Cit. p. 468

[18]VEGA RUIZ, María & ROBERT, René, Sanciones de la inspección del trabajo: La legislación y la práctica de los sistemas nacionales de inspección del trabajo, Documento de trabajo Nº 26. OIT, 2013.

Table 6. Reincidencia de las infracciones laborales en el Derecho Comparado – Parte 1

ESPAÑA	GUATEMALA	COSTA RICA
REAL DECRETO 5/2000, DE 4 DE AGOSTO	**CÓDIGO DE TRABAJO**	**REGLAMENTO GENERAL DE LOS RIESGOS DEL TRABAJO Nº 13466-TSS**
Artículo 41. Reincidencia. 1. Existe reincidencia cuando se comete una infracción del mismo tipo y calificación que la que motivó una sanción anterior en el plazo de los 365 días siguientes a la notificación de ésta; en tal supuesto se requerirá que la resolución sancionadora hubiere adquirido firmeza. **2. Si se apreciase reincidencia, la cuantía de las sanciones consignadas en el artículo anterior podrá incrementarse hasta el duplo del grado de la sanción correspondiente a la infracción cometida**, sin exceder, en ningún caso, de las cuantías máximas previstas en el artículo anterior para cada clase de infracción. 3. La reincidencia de la empresa de trabajo temporal en la comisión de infracciones tipificadas como muy graves en esta Ley **podrá dar lugar a la suspensión de sus actividades durante un año.** Cuando el expediente sancionador lleve aparejada la propuesta de suspensión de actividades, será competente para resolver el Ministro de Trabajo y Asuntos Sociales o la autoridad equivalente de las Comunidades Autónomas con competencia de ejecución de la legislación laboral. **Transcurrido el plazo de suspensión, la empresa de trabajo temporal deberá solicitar nuevamente autorización administrativa que le habilite para el ejercicio de la actividad.** 4. Sin perjuicio de lo dispuesto en los apartados anteriores la reincidencia de las empresas de trabajo temporal establecidas en otros Estados miembros de la Unión Europea o en Estados signatarios del Acuerdo sobre el Espacio Económico Europeo en la comisión de infracciones tipificadas como muy graves en el artículo 19 bis.2 de la presente Ley podrá dar lugar a la prohibición durante un año de la puesta a disposición de personas trabajadoras a empresas usuarias establecidas o que ejerzan su actividad en España o, si dicha sanción se impone en dos ocasiones, por tiempo indefinido. Cuando el expediente sancionador lleve aparejada la propuesta de prohibición a que se refiere el párrafo anterior será competente para resolver la persona titular del Ministerio de Trabajo y Economía Social o la autoridad equivalente de las Comunidades Autónomas con competencia de ejecución de la legislación laboral.	**ARTÍCULO 271.** En materia de faltas de trabajo y previsión social, se deben observar las siguientes reglas: (…) b) Dentro de los límites señalados por el Artículo siguiente, debe determinar, la sanción administrativa aplicable, tomando en cuenta las circunstancias económicas y los medios de subsistencia del sancionado, los antecedentes y condiciones personales de éste, el mal causado o la exposición al peligro, y, en general, los demás factores que puedan servir a la mejor adecuación de la sanción administrativa. **En caso de reincidencia se incrementará en un cincuenta por ciento la multa incurrida. No hay reincidencia si ha transcurrido un año entre la fecha en que se hizo efectiva la multa impuesta y la fecha de comisión de la nueva falta.**	**Artículo 7º** La ausencia del seguro de riesgos del trabajo faculta a los inspectores con autoridad, de las municipalidades, Ministerio de Trabajo y Seguridad Social e Instituto Nacional de Seguros, **para ordenar la paralización de labores o el cierre del establecimiento de que se trate.** A ese efecto, deberá tenerse en cuenta la naturaleza de los trabajos y el mayor o menor grado de riesgo de los mismos, así como los antecedentes del patrono, sea persona física o jurídica.

Nota. Elaborado con datos obtenidos de la normatividad de inspección de trabajo de los países de España, Costa Rica y Guatemala.

ser efectuada con mayor eficacia y rapidez[19]. Posteriormente, mediante el D.S. 003-82-TR, se procede a dividir a la inspección, clasificándolas en inspección de tipo ordinaria, especial y por denuncia. Sin embargo, dicha clasificación fue dejada de lado y unificada por el D.S. 910, el mismo que se encargó de sistematizar todas las normas de ese entonces en las inspecciones propiamente dichas y la defensa del trabajador[20].

Siendo así, cabe indicar que con la promulgación de la Ley 28806, en el año 2006, se pudo regular la inspección de trabajo, así como su organización, las facultades y competencias que cuenta el inspector de trabajo; y, del mismo modo – a través del D.S. 019-2006-TR, y normas modificatorias, se procedió a su reglamentación[21]. Posteriormente, en 2013, se crea la Superintendencia Nacional de Fiscalización Laboral (SUNAFIL), mediante Ley 29981, como ente encargado de promover, vigilar y garantizar el cumplimiento del marco jurídico laboral. Del mismo modo, tiene dentro de sus funciones prestar asistencia y asesoraría técnica, así como la creación de propuestas normativas, con el objetivo de una adecuada protección de las relaciones laborales.

4.3 Fiscalización laboral en Perú

La legislación inspectiva nacional se encuentra regulada por la Ley 28806 y su reglamento, Decreto Supremo 019-2006-TR. En el caso de la normatividad inspectiva peruana, el artículo 50 del reglamento dispone que, en el caso de reiteración en la comisión de una infracción del mismo tipo y calificación, que fuese sancionada anteriormente, las multas se incrementarán de acuerdo al tipo de multa cometida.

En ese orden de ideas, cuando el empleador comete alguna de las sanciones establecidas en la ley y su reglamento, se deberá proceder a su sanción. No obstante, ante las constantes reiteraciones cometidas por este, quien opta por cancelar el monto establecido por la SUNAFIL, la normatividad inspectiva se encuentra ante un vacío legal, pues hasta la fecha no se ha dispuesto una norma que regule esta situación.

Ante ello, resulta necesario tener en cuenta lo expuesto por la SUNAFIL -ente encargado a cargo de la fiscalización laboral en Perú- en la cual ha venido ejecutando una serie de acciones con la finalidad

[19]MATOS ZEGARRA, Mauricio. (2021). "La responsabilidad por accidentes de trabajo y el rol de la inspección de trabajo en el Perú" disponible en: https://www.spdtss.org.pe/wp-content/uploads/2021/10/IX-Congreso-Nacional-full-317-347.pdf

[20]RAMÍREZ PINEDO, Elsa, "El sistema de inspección de trabajo en Perú: El rol de la Intendencia Regional de SUNAFIL San Martin en el cumplimiento del pago de los beneficios sociales a los trabajadores (2019-2020)", Revista Estado y políticas Públicas, núm. (20), Mayo-septiembre de 2023, disponible en: https://revistaeypp.flacso.org.ar/files/revistas/1685129869_159-185.pdf

[21]SERRANO DIAZ, Luis. (2021). "La inspección de trabajo como instrumento esencial para el respeto de los Derechos Laborales Constitucionales" disponible en: https://www.cielo-laboral.com/wp-content/uploads/2021/08/serrano_noticias_cielo_n8_2021.pdf

Table 7. Reincidencia de las infracciones laborales en el Derecho Comparado – Parte 2

NICARAGUA	URUGUAY	ARGENTINA	CHILE
LEY NÚM. 664, LEY GENERAL DE INSPECCIÓN DEL TRABAJO	**DECRETO 371/022 REGLAMENTACIÓN DE LEYES SOBRE COMPETENCIA Y PROCEDIMIENTO DE LA INSPECCIÓN GENERAL DEL TRABAJO Y DE LA SEGURIDAD SOCIAL**	**LEY 25.212 PACTO FEDERAL DEL TRABAJO**	**RESOLUCIÓN 1241 EXENTA APRUEBA MANUAL DEL PROCEDIMIENTO DE FISCALIZACIÓN DE LA DIRECCIÓN DEL TRABAJO**
Artículo 57 Las sanciones a imponerse por la Dirección General de Inspección del Trabajo se establecerán atendiendo a la gravedad de la falta cometida por el empleador o su representante en la empresa o centro de trabajo. Se podrán aplicar sanciones económicas con medidas correctivas para que la situación irregular detectada y comprobada se resuelva con arreglo a la ley. a) Las infracciones leves serán sancionadas con una multa de entre cinco y veinte salarios mínimos vigentes en el sector económico de la empresa o institución pública o privada a la que se aplica la sanción. b) Las infracciones graves serán sancionadas con multa de entre veinte a cuarenta salarios mínimos vigentes en el sector económico de la empresa o institución pública o privada a la que se aplica la sanción. c) Las infracciones muy graves se sancionarán con multa de entre cuarenta a ochenta salarios mínimos vigentes en el sector económico de la empresa o institución pública o privada a la que se aplica la sanción. **La reincidencia en la falta será considerada como agravante, en cuyo caso, se podrá aplicar multas progresivas.** **La reincidencia en faltas muy graves establecida por tres resoluciones recurrentes sobre conductas descritas en los incisos correspondientes del artículo 46 de esta Ley, será sancionada con el cierre temporal del centro productivo hasta por el plazo máximo de cuatro meses. La decisión administrativa sobre cierres temporales será atribución exclusiva del Ministro del Trabajo, que recibirá de los Inspectores, el informe y las diligencias practicadas en su caso. Contra la resolución del Ministro podrá interponerse el recurso de reposición descrito en el reglamento de la Ley No. 290. "Ley de Organización, Competencia y Procedimientos del Poder Ejecutivo". Si después del cierre temporal, la empresa o el empleador, incurre nuevamente en una infracción muy grave, el Ministro del Trabajo, solicitará al Juez del Trabajo competente, el cierre definitivo de la empresa, aplicándose en este caso, los procedimientos establecidos para el juicio del trabajo en el Código Laboral.**	**Artículo 48** Cuando en el caso corresponda la aplicación de sanciones, se estará a lo dispuesto por el artículo 289 de la Ley N° 15.903, de fecha 10 de noviembre de 1987, en la redacción dada por el artículo 412 de la Ley N° 16.736, de fecha 5 de enero de 1996. Las sanciones pueden ser amonestación, multa o clausura de establecimiento. El Inspector General del Trabajo y de la Seguridad Social resolverá acerca de la imposición de amonestación o multa. **La clausura del establecimiento hasta por 6 (seis) días será dispuesta por resolución fundada del Ministro de Trabajo y Seguridad Social, a solicitud del Inspector General del Trabajo y de la Seguridad Social. Dictada la misma, la implementación de la medida se realizará por la Inspección General del Trabajo y de la Seguridad Social. Durante el período de clausura que se disponga, las empresas quedan obligadas a abonar la totalidad de los sueldos, salarios y demás obligaciones emergentes de la relación de trabajo.**	**Artículo 5 - De las sanciones** 1. Las infracciones leves se sancionarán de acuerdo a la siguiente graduación: a) Apercibimiento, para la primera infracción leve, de acuerdo a los antecedentes y circunstancia de cada caso, evaluadas por la autoridad administrativa de aplicación. b) Multa del veinticinco por ciento (25%) al ciento cincuenta por ciento (150%) del valor mensual del Salario Mínimo, Vital y Móvil vigente al momento de la constatación de la infracción. 2. Las infracciones graves se sancionarán con multa del treinta por ciento (30%) al doscientos por ciento (200%) del valor mensual del Salario Mínimo, Vital y Móvil vigente al momento de la constatación de la infracción, por cada trabajador afectado. 3. Las infracciones muy graves serán sancionadas con multa del cincuenta por ciento (50%) al dos mil por ciento (2.000%) del valor mensual del Salario Mínimo, Vital y Móvil vigente al momento de la constatación de la infracción, por cada trabajador afectado. **4. En casos de reincidencia respecto de las infracciones previstas en los incisos c), d) y h) del artículo 3°, la autoridad administrativa podrá adicionar a los montos máximos de la multa una suma que no supere el diez por ciento (10%) del total de las remuneraciones que se hayan devengado en el establecimiento en el mes inmediato anterior al de la constatación de la infracción.** **Las sanciones previstas en el punto 3 del presente artículo por las conductas tipificadas en el inciso f) del artículo 4° del presente régimen, se aplicarán por cada uno de los trabajadores integrantes de la nómina del establecimiento o de los establecimientos involucrados.** **5. En los supuestos de reincidencia en infracciones muy graves:** **a) Se podrá clausurar el establecimiento hasta un máximo de diez (10) días, manteniéndose, entre tanto, el derecho de los trabajadores al cobro de las remuneraciones. En caso de tratarse de servicios públicos esenciales, deberán garantizarse los servicios mínimos.** **b) El empleador quedará inhabilitado por un (1) año para acceder a licitaciones públicas y será suspendido de los registros de proveedores o aseguradores de los Estados nacional y provinciales y de la Ciudad Autónoma de Buenos Aires**.	I.- Facultades y/o derechos de los inspectores/as del trabajo: a) Facultad para visitar los lugares de trabajo a cualquier hora y aun fuera de su territorio jurisdiccional, en este último caso, de oficio o cuando sean requeridos por personas que se identifiquen debidamente; en caso de que se obstaculice o impida el ejercicio de esta facultad, el fiscalizado será sancionado con una multa cuyo monto se puede duplicar en caso de reincidencia; **(…)** j) Facultad para cursar multas administrativas, aplicando su cuantía en virtud de los criterios regulados por el Servicio, en documento denominado "Tipificador de Hechos Infraccionales y Pauta para aplicar Multas Administrativas", que se publicará en el sitio web de la Dirección del Trabajo y se actualizará periódicamente. **Asimismo, se encuentra facultado para sancionar con la clausura del establecimiento o faena, en caso de reincidencia, de acuerdo con la ley;**
			DFL 2 DISPONE LA REESTRUCTURACIÓN Y FIJA LAS FUNCIONES DE LA DIRECCIÓN DEL TRABAJO
			Artículo 34 En todos aquellos casos en que los Inspectores del Trabajo puedan aplicar multas administrativas, **las reincidencias podrán ser sancionadas, además, con la clausura del establecimiento o faena, cuando ello fuere procedente, hasta por diez días, que será aplicada por el Inspector que constate la reincidencia.** **Artículo 35** **Se entiende por reincidencia la nueva infracción que se cometa dentro de los dos años siguientes a la fecha de la última multa o clausura.** **Artículo 37** Las clausuras a que se refieren los artículos anteriores **se harán efectivas a contar desde el vigésimo día siguiente a la notificación de la resolución que la decrete. El** Tribunal que conozca del reclamo a que se refiere el artículo precedente, **podrá decretar la suspensión de la orden de clausura, siempre que se le acompañen antecedentes que justifiquen su resolución.** **Artículo 38** Durante el período de clausura, **que se estimará como efectivamente trabajado para todos los efectos legales, los empleadores y patrones estarán obligados a pagar a sus trabajadores las remuneraciones establecidas** en sus respectivos contratos de trabajo. Si la remuneración es a comisión sobre las ventas, o si es por trabajo a trato, el sueldo o salario se determinará de acuerdo con el promedio ganado en los últimos seis meses, o en el tiempo efectivamente trabajado si fuere inferior.

Nota. Elaborado con datos obtenidos de la normatividad de inspección de trabajo de los países de Nicaragua, Uruguay, Argentina y Chile.

Table 8. Intervenciones laborales por año. Según el tipo de intervención

TIPO DE INTERVENCIÓN	*AÑO 2021*	*AÑO 2022 (ENERO-SETIEMBRE)*	*TOTAL GENERAL*
FISCALIZACIONES	88 583	54 051	117 542
ORIENTACIONES	6 957	3 212	9 380
ASISTENCIAS TÉCNICAS	3 464	4 602	6 434
TOTAL	99 004	61 865	71 491

Nota. Elaborado con los datos obtenidos en los boletines estadísticos emitidos por la SUNAFIL, correspondientes al cuarto trimestre de 2021 y tercer trimestre de 2022, respectivamente. *(https://www.gob.pe/institucion/sunafil/informes-publicaciones)*

Table 9. Intervenciones laborales realizadas por la SUNAFIL, por meses

MESES	*AÑO 2021*	*AÑO 2022 (ENERO-SETIEMBRE)*	TOTAL GENERAL
ENERO	6 574	6 591	13 165
FEBRERO	5 930	5 906	11 836
MARZO	8 265	6 009	14 274
ABRIL	6 797	5 128	11 925
MAYO	7 350	6 283	13 633
JUNIO	6 911	5 870	12 781
JULIO	6 988	5 946	12 934
AGOSTO	7 492	6 342	13 834
SETIEMBRE	7 121	5 966	13 087
OCTUBRE	7 961	ND*	7 961
NOVIEMBRE	7 630	ND	7 630
DICIEMBRE	9 564	ND	9 564
TOTAL	88 583	54 041	14 2624

** ND: No disponible*

Nota. Elaborado con los datos obtenidos en los boletines estadísticos emitidos por la SUNAFIL, correspondientes al cuarto trimestre de 2021 y tercer trimestre de 2022, respectivamente. *(https://www.gob.pe/institucion/sunafil/informes-publicaciones)*

de cumplir su función, tal como se observa en la Tabla 8, en la que se aprecia el tipo de intervención laboral que cuenta la SUNAFIL, siendo dichas labores de: fiscalización, orientación y asistencia técnica. A través de este conjunto intervenciones, la referida entidad viene cumpliendo lo dispuesto por el artículo 3 del Convenio 81 emitido por la OIT.

De las intervenciones laborales que se han desarrollado en las empresas en el Perú, el 88.14% corresponden a fiscalizaciones, 7.03% a orientaciones y 4.82% a asistencia técnica. Por consiguiente, de los tres tipos de intervención que cuenta la SUNAFIL, se aprecia que la fiscalización, es el tipo de intervención que cuenta con mayor número de intervenciones. Ello se presenta tanto en el año 2021, como en el año 2022. No obstante, también se nota que entre dichos años existe una reducción considerable de fiscalizaciones. Situación similar se presenta en las orientaciones y asistencias técnicas.

Ahora bien, de la información presentada, el estudio se enfoca en la labor ejecutada a nivel de fiscalización, por lo que a través de la Tabla 9 se muestra el número de fiscalizaciones mensuales que ha realizado dicha entidad estatal, conforme se detalla a continuación:

En la Tabla 9, se aprecia que, durante el año 2021, el número de fiscalizaciones realizadas por la SUNAFIL ha sido de 88,583 fiscalizaciones, siendo los meses de diciembre (10.80%), marzo (9.33%) y octubre (8.99%), en que se tuvo un número mayor de fiscalizaciones, las cuales fueron efectuadas por los respectivos inspectores de trabajo que pertenecen a dicha entidad.

En tanto, el año siguiente, el número de fiscalizaciones se redujo considerablemente. Si bien es cierto, únicamente se tiene información de dicho año hasta el tercer periodo, ello no omite que se señale que, de enero a septiembre de 2022, los meses en que hubo mayor número de fiscalización fueron en enero (12.20%), agosto (11.74%) y mayo (11.63%). Asimismo, se debe indicar que, haciendo una comparación entre los años de estudio, únicamente, en enero de 2022 se incrementó el número de fiscalizaciones, a diferencia de los otros meses de dicho año. Mientras que el año anterior, se observa un aumento significativo, con el transcurrir de cada mes.

En la Tabla 10 se aprecian las resoluciones de multa que fueron emitidas por las subintendencias, así como las intendencias regionales de SUNAFIL. A nivel del año 2021, se observa que la gran mayoría fueron emitidas por las subintendencias (76.15%). En tanto, en el año 2022, la cual cuenta únicamente con tres trimestres, se observa tambien que la mayoría de las resoluciones fueron emitidas por las subintendencias (75.5%).

Ahora bien, realizando un análisis por trimestres, se aprecia que es el tercer trimestre donde se tuvo un mayor número de resoluciones de multa por parte de las subintendencias. Mientras que las intendencias regionales, durante el primer trimestre de cada año han tenido un número de resoluciones de multas significativas, a diferencias de los otros trimestres.

Table 10. Resoluciones de multa. Según la instancia que emitió la resolución

	PRIMER TRIMESTRE		SEGUNDO TRIMESTRE		TERCER TRIMESTRE		CUARTO TRIMESTRE		TOTAL	
INSTANCIA QUE EMITE LA RESOLUCIÓN DE MULTA	AÑO 2021	AÑO 2022	AÑO 2021	AÑO 2022	AÑO 2021	AÑO 2022	AÑO 2021	AÑO 2022	AÑO 2021	AÑO 2022
SUBINTENDENCIA	2,635	3,141	2,672	3,326	3,354	3,587	4,299	ND*	12,960	10,054
INTENDENCIA REGIONAL	1,026	1,201	947	1,162	1,062	1,069	1,025	ND	4,060	3,432
TOTAL	3,661	4,342	3,619	4,488	4,416	4,656	5,324	ND	17,020	13,486

** ND: No disponible*

Nota. Elaborado con los datos obtenidos en los boletines estadísticos emitidos por la SUNAFIL. *(https://www.gob.pe/institucion/sunafil/informes-publicaciones)*

5 Discusión

El principal aporte de la investigación es la identificación de una serie de sanciones que se vienen aplicando en otros países, los cuales han sido analizados en las tablas 6 y 7 del presente estudio. En ese sentido, se ha podido observar que existen una serie de normas que, adicionalmente a las sanciones cometidas por los empleadores de manera reiterativa, sancionan con la suspensión y cierre definitivo de la empresa ante las constantes infracciones cometidas. En consecuencia, se ha evidenciado que en otros países existen sanciones más severas que realiza el Estado para que no se vulneren los derechos de los trabajadores.

Razón por la cual este tipo de sanciones deben ser consideradas por el legislador peruano y establecerse prontamente. Durante los últimos años las sanciones impuestas no están solucionando el problema; por el contrario, estas vienen incrementándose. Al implementarse la suspensión temporal de la empresa, se estaría realizando un perjuicio económico directo al empleador, quien tendría que frenar las labores, ante su incumplimiento.

Por tanto, para que opere el cierre temporal de la empresa a partir de las infracciones inspectivas cometidas por el empleador, es necesario establecer los siguientes requisitos: a) Durante el plazo de un año, la empresa haya incurrido en la reiteración de infracciones muy graves, teniendo como promedio tres; y b) La proporción de trabajadores que se verían afectados. Sobre la base de dichos requisitos, si el perjudicado fuera un trabajador, el cierre sería por el máximo de tres días, sin funcionar; en cambio sí son más de dos hasta 5, la multa se establecería en 10 días, y si son más de 5, la multa seria 15 días. Esto conllevaría a que una empresa infractora no vuelva a cometer infracciones sociolaborales; y, del mismo modo, concedería una protección de los derechos laborales de los trabajadores, los cuales son derechos fundamentales que se encuentra plasmado en nuestra constitución e instrumentos jurídicos internacionales

Asimismo, durante el tiempo en que dure la suspensión de la empresa, no se debe desproteger a los trabajadores, razón por la cual estos deberán de recibir su remuneración en forma puntual y conforme a lo establecido en las normas laborales.

Por otro lado, las tablas 6 y 7, nos han mostrado como viene siendo regulada la reincidencia de infracciones laborales en distintas normas de inspección de trabajo, comparándolas con nuestra regulación inspectiva. Así, existen algunas legislaciones que se han encargado de regular dentro de un mismo artículo tanto las infracciones a las que son plausibles los empleadores como la figura antes mencionada, en la que también señalan los criterios para su establecimiento. Además, en todas ellas se hace mención del nivel de infracciones en las que podría incurrir el trabajador, así como se detalla el monto o porcentaje en el que empleador podría incurrir ante cualquiera de los tipos de infracciones ya establecidos en las normas correspondientes.

Bajo lo expuesto se aprecia que en las legislaciones revisadas se dispone dos tipos de cierre de la empresa, cuando estas incurran en una reincidencia. Así tenemos un cierre o clausura de forma temporal o un cierre definitivo de la misma. En el caso de nuestra regulación nacional, la Ley de Inspección de Trabajo y su reglamento, únicamente se han centrado en plasmar los tipos o nivel de infracción, la sanción que recibirá el empleador, la concurrencia de infracción y la reincidencia.

Sin embargo, no se hace mención alguna de una suspensión ni mucho algún supuesto en el que se exija el cierre total de la empresa, ante sus constantes reincidencias. En ese orden de ideas, son las regulaciones laborales de España (art. 41, inciso 3) del Real Decreto 5/2000, de 4 agosto), Costa Rica (art. 7 el Reglamento General de los Riesgos del Trabajo 13466-TSS), Nicaragua (art. 57 de la Ley N° 664, Ley General de Inspección del Trabajo), Uruguay (art. 48 del Decreto 371/022, Reglamentación de la Leyes sobre competencia y procedimiento de la inspección general del Trabajo y de la Seguridad Social), Argentina (art. 5 inc. 5) de la Ley 25.212, Pacto Federal del Trabajo) y Chile (DLF 2, Dispone la Reestructuración y Fija las Funciones de la Dirección del Trabajo); las que han se han encargado de regular la clausura temporal o suspensión de la empresa por un tiempo determinado.

Así, en este conjunto de regulaciones establecen un plazo temporal para su cierre, siendo estos seis días hasta un año, dependiendo la normatividad. No obstante, durante dicho lapso, las normas disponen una protección de los trabajadores, exigiendo a la empresa que cumpla con el pago de sus haberes a fin de que estos no se vean afectados en lo absoluto. Por otro lado, en la legislación argentina, se dispone la inhabilitación del empleador por un lapso de 1 año, para que este pueda participar en licitaciones públicas, cuando este incurra en un supuesto de reincidencia en infracciones muy graves. Y, de ser el caso, será suspendido de los registros de proveedores o aseguradores del gobierno nacional y provincial.

Además de lo acotado, en las normas materia de análisis se ha establecido una sanción final para el empleador, esta es el cierre definitivo de la empresa. Sobre el particular, la legislación nicaragüense, la cual en su artículo 57 de la Ley Núm. 664, Ley General de Inspección del Trabajo, ha dispuesto el cierre definitivo de la empresa, siempre y cuando, el empleador haya incurrido en una infracción muy grave, luego de que haya ocurrido el cierre temporal de la misma. En tanto, Costa Rica, el segundo de los países que han optado por el cierre definitivo de la empresa, ha señalado en su Reglamento General de los Riesgos del Trabajo 13466-TSS, que el inspector de trabajo tiene como potestad ordenar la paralización de labores o el cierre del establecimiento cuando se evidencia la ausencia de seguro de riesgos del trabajo.

Por lo expuesto, nuestra norma únicamente consigna el factor de reincidencia, más no la figura cierre temporal ni mucho menos el cierre definitivo de la empresa; y peor aún, no establece las que acciones que se deben de tomar con la finalidad de proteger al trabajador ante la negativa de su empleador de cumplir con las normas sociolaborales.

Con relación a los resultados en la presente investigación, no se encontró algún autor nacional que haya efectuado un estudio comparativo como el que se ha desarrollado. El estudio realizado

por Arce (2021) quien en su momento presentó algunas cifras sobre la inspección de trabajo en nuestro país; destacando que las multas impuestas por resolución del procedimiento administrativo sancionador fueron poco más de 3,600; las mismas que se generaron a partir de 80,000 órdenes de inspección durante el año 2015.

De este último, la mitad de las órdenes surgen a partir a denuncias recibidas por la SUNAFIL. Cabe indicar que los trabajadores afectados por incumplimiento detectado por SUNAFIL ascendían -al momento de la elaboración de dicho artículo- a 245,000, cuando la PEA en nuestro país excedía los 15 millones de trabajadores[22].

Es así que el proceso de fiscalización (el cual es producido por los inspectores de trabajo), viene efectuándose con mayor frecuencia, y generando en su una serie de sanciones de carácter administrativa, las cuales pueden ser apeladas -en su oportunidad- por el empleador, quien deberá de ejercer su derecho ante las imputaciones efectuadas o únicamente cumplir con cancelar la suma dispuesta en el acta correspondiente.

Por su parte, la investigación efectuada por Ramírez[23], se centró el rol que desempeña la SUNAFIL, como ente encargado de realizar la fiscalización laboral en la región de San Martin, ante los casos de cumplimiento de pago de los beneficios sociales de los trabajadores. En tanto, Elías[24] efectúa un estudio sumamente interesante en torno a la regulación de la inspección de trabajo en nuestro país, sin embargo, no ahonda en el tema de las infracciones que generadas a partir de una inspección de trabajo. A su vez, Cavalie[25], realizó una breve mención sobre el tema de las infracciones, sin profundizar sobre esta temática. Si bien los trabajos nacionales no han abordado esta temática, debemos indicar que, a nivel internacional, se tuvo en consideración el trabajo elaborado por Godínez, quien en su momento indicó algunas sanciones que recibían los empleadores que incurría en reiterancia. Sobre el particular, el citado autor señaló lo siguiente:

En Costa Rica se tendrá en cuenta el nivel de reincidencia para dictar la orden de paralización de labores o el cierre del establecimiento (art. 7 Reglamento General de Riesgos del Trabajo) y por ese mismo motivo el infractor no podrá beneficiarse ante el debate judicial de desestimiento de la causa (art. 2.2.3.4, Manual de Procedimientos de la Inspección de Trabajo)[26]

Por todo lo expuesto, el factor de reincidencia debería frenar el incumplimiento de las normas laborales en nuestro país, sin embargo, se observa (a partir de las estadísticas y artículos especializados) que ello no se da en nuestra realidad, pues desde hace mucho tiempo, se viene observando que las empresas, únicamente optan por cumplir con el pago de las infracciones en la que incurren, y continuar laborando; generando que el Estado se beneficie económicamente, no obstante, el incurrir en estas acciones debería de ser sancionado de una forma drástica, a fin de que cesen estas acciones por parte del empleador.

En otros casos, optan por emplear su derecho a la defensa, una vez que se le imputó la sanción administrativa, procediendo apelar la resolución administrativa que dispuso la sanción, en una fase netamente administrativa (ante SUNAFIL), para luego, en la vía judicial, interponer una demanda contencioso-administrativa, con la finalidad de que se declaren nula la resolución que dispuso la sanción.

Ya habiendo presentado nuestros aportes principales y el contraste con otros estudios, debemos señalar que, dentro de las teorías mencionadas en nuestra investigación, solo dos de ellas guardan vinculación con lo abordado en los resultados del presente estudio. Así, la teoría de la sanción, con la implementación de estos criterios, podría desarrollarse con mayor amplitud en nuestra legislación inspectiva, generando que el empleador cumpla con las normas inspectivas y no perjudique al trabajador. Por otro lado, también permitiría el cumplimiento de la teoría cumplimiento/incumplimiento, pues al tener una sanción totalmente drástica, generara que el empleador reflexione sobre su accionar y opte por cumplir las normas, a fin de no verse perjudicado económicamente, y no ser sancionado de forma administrativa por las entidades públicas correspondientes.

Dentro de las limitaciones que se han generado a lo largo de este estudio, se tiene el acceso a información que cuenta la entidad encargada de fiscalización laboral, pues -durante el desarrollo de nuestra investigación- no observamos información estadística donde se nos indique el número de casos donde existió reincidencia de infracciones laborales. Tampoco, se proporciona información similar sobre el número de veces en que los empleadores han incurrido en sanciones de tipo leve, grave o muy grave.

Sobre el particular consideramos que dicha información debe estar a disposición de los ciudadanos, y principalmente de los trabajadores. Asimismo, hasta la fecha no existe una base de datos donde se recabe la situación del empleador que ha incurrido en infracciones. Lo señalado, también fue advertido anteriormente por Cavalié[27], quien indicó que era necesario contar con un sistema que permita la identificación de las empresas que se encontraban en situación de reincidencia.

En ese sentido, es necesario que se establezca una base de datos, la cual deberá de ser de acceso público, a fin de que se puedan observar en la misma el número de infracciones laborales en las que ha incurrido el empleador y, se disponga además que en la misma se indique el número de veces en las que ha reincidido. En consecuencia, la fiscalización laboral ejercida por la SUNAFIL debe implementar los puntos detallados anteriormente, a fin de salvaguardar los derechos que cuentan tanto los trabajadores como la ciudadanía en general, respecto a las infracciones laborales que incurra los empleadores.

Consiguientemente, la agenda futura de investigación debe orientarse a responder, ¿De qué manera se verían afectados os trabajadores, que laboran en la empresa sancionada, a partir de la reincidencia de laborales por parte de su empleador?

Adicionalmente, ¿resultaría conveniente el establecimiento de una inhabilitación para contratar con el Estado, para aquellos empleadores que su(s) empresa(s) se encuentren en situación de reincidencia ante el cumplimiento de los criterios señalados en el presente artículo? Finalmente, otro punto por analizar es ¿Ante los constantes incumplimientos por parte del empleador, podría ser sancionado con el cierre definitivo de su empresa, ante las constantes reincidencias que se generaron posteriormente al cierre temporal de su empresa?

6 Conclusiones

1. Dentro del Derecho Laboral, la inspección de trabajo es catalogada como una institución que tiene como función principal el vigilar el total cumplimiento de las normas laborales. Su desarrollo a nivel internacional género que muchos países con el transcurrir del tiempo implementen una serie de normas que se encarguen de tutelar los derechos de los trabajadores, cobrando vital importancia

[22]ARCE ORTIZ, Elmer, "Luces y sombras de la inspección de trabajo". SPDTSS, Sociedad Peruana del Derecho del Trabajo y de la Seguridad Social, Lima, 2016, disponible en: https://www.spdtss.org.pe/wp-content/uploads/2021/10/Congreso-Nacional-VII-Full-807-817.pdf

[23]RAMÍREZ PINEDO, ibidem.

[24]ELÍAS MANTERO, Fernando. (2021). "Inspección de trabajo: Problemas y soluciones". Sociedad Peruana de Derecho del Trabajo y de la Seguridad Social, VI Congreso Nacional de Derecho del Trabajo y de la Seguridad Social, Lima, 2021.

[25]CAVALIE CABRERA, ibidem

[26]GODÍNEZ VARGAS, Alexander, Estudio sobre infracciones y sanciones en el ámbito de la inspección del trabajo: el caso de Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua y República Dominicana. OIT, Documento de Trabajo 12, marzo, 2011

[27]CAVALIE CABRERA, Op. Cit., p. 479

la fiscalización de las empresas, a fin de verificar si estas cumplen la normatividad establecida por el Estado.

2. Sobre la base de lo afirmado previamente, a través del derecho comparado se ha observado que existe un grupo de legislaciones que se han hecho cargo de regular con mayor detalle la figura de las infracciones laborales, denotando que algunas de ellas se han encargado de establecer criterios para el establecimiento de una sanción que imposibilite al empleador continuar con el desarrollo de las actividades de su empresa, dicha sanción es la suspensión temporal laborales de la empresa, la cual surge a partir de incumplimientos que cada legislación ha detallado en su normativa. Precisando que todas las normas especiales en esta materia cuentan con un factor en común: la reincidencia de infracciones. En tanto otras legislaciones, conforme se ha detallado en el apartado de resultados y discusión, han optado por el cierre definitivo de las empresas, ante el incumplimiento de las normas inspectivas, una sanción solo es empleada en casos extremos. Adicionalmente, existen normatividades en donde se han establecido otras sanciones adicionales, como por ejemplo la argentina, en donde también se impide al empleador contratar con el Estado por un periodo determinado.

3. En el caso peruano, la inspección de trabajo viene siendo regulada en la Ley 28806 y su reglamento. En el reglamento, se ha regulado tanto las funciones que cuenta el inspector de trabajo, como las acciones que este pudiera efectuar ante una eventual supervisión a las empresas. Se dispone una serie de infracciones en el que pueda incurrir el empleador, estableciéndose niveles y montos de sanciones, que operarán de acuerdo con el tipo de empresa. Asimismo, prescribe el caso de concurrencia de infracciones laborales y de reincidencia de infracciones.

4. El factor de reincidencia de las infracciones sociolaborales ha generado que muchas empresas no reflexionen respecto de su accionar, el mismo que afecta directamente a los trabajadores, y/o en ciertos casos a sus extrabajadores o terceros. En ese sentido, se viene observando que las infracciones van a ir incrementándose con el transcurrir del tiempo, debido a que las mismas -al ser meramente pecuniarias- pueden ser canceladas por los empleadores, sin generar problema alguno en la continuación de las operaciones de la empresa. Frente a ello, debería de reformarse la figura de la reincidencia de las infracciones laborales, y se disponga una serie de criterios que permitan no tan solo la sanción de carácter pecuniaria y/o administrativa, sino también un cierre temporal, y como una medida sumamente extrema, el cierre definitivo de la empresa.

5. El establecer el cierre de una empresa por las constantes infracciones cometidas por el empleador, resulta a todas luces perjudicial para la economia local y nacional; no obstante, los constantes y reiterativos abusos que pueda cometer el empleador en contra de sus empleados, es una cuestión que debe ser resuelta. Es entendible que el Estado, se beneficie con las multas que pudiera percibir a partir de las infracciones cometidas, pero éste -al ser el encargado de tutelar los derechos laborales de los trabajadores- está en la obligación de tomar medidas drásticas para que los empleadores respeten las normas sociolaborales, ante su total negativa.

6. Nuestra regulación inspectiva, debe contemplar la figura del cierre temporal de la empresa, a fin de frenar el comportamiento de aquellos empresarios que continúan reincidiendo en las infracciones inspectivas; y de esta manera, reducir dichas conductas que lo único que vienen generando es un perjuicio directo para el trabajador.

7 Recomendaciones

1. Con el objetivo de que la inspección de trabajo sea un instrumento idóneo para el cumplimiento de las normas laborales, es necesario que el Estado disponga -a través de SUNAFIL- la identificación de las empresas y empleadores que incurren en infracciones de forma reincidencia, a fin de que la población en general conozca quien o quienes incumplen las normas sociolaborales.

2. Se recomienda la creación de un historial de empresas que sean objeto de inspección por parte de SUNAFIL. Si bien dicha entidad consigna en sus boletines las fiscalizaciones que son efectuadas, pero a la fecha no existe sistema alguno -promovido por esta entidad estatal- en el que se pueda realizar la consulta sobre este tipo de situaciones, información que debería de estar a disposición de la ciudadanía, y actualizada en forma periódica.

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The Role of AI in Risk and Return Analysis using Stock Market Data: A Practical Application

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ABSTRACT

Artificial intelligence (AI) has brought about a lot of revolution in financial analytics by helping to accurately analyse the stock market data. This paper explores the significance of artificial intelligence in risk and return analysis by taking a practical example of selected Indian listed firms. The objective of the research is to analyse the annual returns of selected stocks, measure risk by volatility, evaluate risk and returns characteristics of the stocks and draw Risk – Return plots. Furthermore, the research will apply some artificial intelligence techniques to help in identifying patterns in historical stock market data to predict stock performance. The study combines the use of traditional financial measures together with artificial intelligence in analysing investments. It is anticipated that the research will be able to show that AI is effective in capturing complex market dynamics and therefore risk assessment will be made in a more reliable way.

Index Terms: Artificial Intelligence • Indian Listed Companies • Investment Decision-Making • Machine learning • Return Analysis • risk analysis • Risk–Return Analysis • Stock Market • Volatility

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RESEARCH ARTICLE

The Role of AI in Risk and Return Analysis using Stock Market Data: A Practical Application

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Keywords: *Artificial Intelligence, Indian Listed Companies, Investment Decision-Making, Machine learning, Return Analysis, risk analysis, Risk–Return Analysis, Stock Market, Volatility*

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1 Introduction

Artificial Intelligence (AI) has emerged as a transformative technology in the financial sector, revolutionizing investment analysis, portfolio management, and risk assessment. By leveraging machine learning, deep learning, and predictive analytics, AI enables financial institutions and investors to process vast amounts of financial data, identify hidden patterns, and generate more accurate forecasts than many traditional statistical approaches (**Nazareth & Reddy, 2023**). The increasing availability of big data and advances in computational intelligence have further accelerated the adoption of AI-based techniques in financial decision-making (**Goodell et al., 2021**). Risk and return are the two fundamental concepts in investment analysis, as every investment decision involves balancing the potential for profit against the possibility of financial loss. Traditional financial models, such as the Capital Asset Pricing Model (CAPM), Modern Portfolio Theory (MPT), and regression analysis, have long been employed to evaluate investment performance. However, these methods often rely on assumptions of linearity and normally distributed returns, which may not adequately represent the complex and dynamic nature of financial markets (**Markowitz, 1952; Sharpe, 1964**). AI-based models overcome many of these limitations by learning nonlinear relationships from historical data and continuously improving prediction accuracy through adaptive algorithms (**Chen et al., 2023**). The Indian stock market has experienced significant growth over the past decade, supported by increased retail participation, digital trading platforms, and greater financial inclusion. Consequently, financial institutions and investors are increasingly adopting AI-driven analytical tools to improve investment strategies and portfolio performance-evidence-based portfolio management in increasingly dynamic financial markets (**Nazareth & Reddy, 2023; Goodell et al., 2021**).

2 Literature Review

Artificial Intelligence (AI) has revolutionized the financial sector by allowing us to analyze vast amounts of data with innovative methods and by improving the quality of investment decisions. Machine Learning (ML), Deep Learning (DL), and Predictive Analytics have come to enrich the predictive models of prices of assets, to improve the optimization of the portfolio and the control of the risks of financial markets. In comparison with statistical methods, the nonlinear relationship captured by AI models can be adapted to dynamic market conditions, thereby making more accurate forecasts (**Goodell et al., 2021**). MPT, pioneered by Markowitz (1952), establishes that investors should maximize the risk by spreading the portfolio. CAPM developed by Sharpe (1964) explains the risk/return relationship with the measure beta. Both models provide a framework for investment analysis, but these are based on hypotheses like the efficiency of markets, linear relationships, and normal distribution of returns which often are violated in reality (**Fama, 1970**). With the growing complexity of financial markets, it is interesting to focus on AI techniques to analyze high-dimensional, non-linear, and complex datasets such as those in finance. To provide predictions of stock market prices and to outperform traditional statistical methods, various machine learning algorithms have been employed. Among these methods, the hybrids machine learning methods achieved higher prediction accuracy than conventional statistical methods (**Patel et al., 2015**). Long short-term

memory (LSTM) neural networks proved outperforming Random Forest and logistic regression methods for stock price forecasting of the S&P 500 (**Fischer and Krauss, 2018**). The recent review indicates that AI is an important topic within financial analysis, such as prediction of prices and the optimization of a portfolio or fraud prevention and assessment of the credit risk (**Nazareth and Reddy, 2023**). AI and machine learning are indeed rapidly developing areas within financial research that have a great potential to improve the decision quality and the market efficiency (Goodell et al., 2021). The control of investment risk is still one central theme. The measures generally used in performance control include the volatility, beta, the Sharpe ratio, VaR and Maximum Drawdown (Sharpe, 1966). Machine learning models go further, identifying patterns that may have not been perceived until now in historical data in order to predict price. Support vector machines, for example, generated better forecast models than statistical models of historical time series under conditions of market instability (**Huang et al., 2005**). Long short-term memory (LSTM), based on recurrent neural network architecture, have attracted a lot of research in finance, as well as other models based on deep learning for their capability to model temporal dependency (**Sezer et al., 2020**). Indeed, recurrent networks have been shown to provide more accurate forecasts than traditional models, such as ARIMA or GARCH. In these types of applications, the models were combined with financial indices, both technical and macro-economic (**Sezer et al., 2020**). There have also been successful studies that make use of ensemble methods. For example, Random Forest, first developed by **Breiman (2001)**, is a popular machine learning method and is well-known for its predictive performance and ability to handle high-dimensional datasets. Another well-known ensemble model used for financial predictions is the gradient boosting method XGBoost (**Chen and Guestrin, 2016**). XGBoost can effectively predict market prices due to its highly optimized implementation that handles the data more efficiently and at a faster rate (**Chen and Guestrin, 2016**). A number of research studies have already examined the applications of artificial intelligence in emerging markets. For example, a study performed in a developing economy has shown that machine learning techniques could lead to a higher accuracy for stock market prediction, with ensemble methods generally outperforming other methods (**Ballings et al., 2015**). In India, a nation that witnessed the proliferation of digital financial instruments and the widespread use of big data analysis on financial markets has also accelerated AI implementation. Indian central bank RBI has highlighted the significance of responsible AI adoption, rigorous validation, and risk mitigation for banks (Reserve Bank of India, 2024). The availability of a rich stock market data from secondary sources like the National Stock Exchange (NSE), Bombay Stock Exchange (BSE) and Yahoo Finance provides the necessary foundation for such empirical studies. Analysing secondary data has numerous benefits, as they provide the market information more economically, readily, and offer a way to investigate longer term market tendencies. They transform price and volume data into specific metrics that are used in statistical and machine learning forecasting models: daily returns, annual returns, volatility, beta, Sharpe ratio, and Maximum drawdown (**Fabozzi et al., 2014**). Such measures allow for an objective evaluation of different performances. Though a considerable number of papers have contributed to this research field, most are concentrated in the American or European market and have relatively less experience in other emerging economies. Especially concerning India, relatively fewer academic researchers have looked into investment analysis utilizing AI with actual secondary financial data from Indian markets, mostly focused on simple price prediction without involving risk-return metrics. Combining the traditional performance indices along with machine learning algorithms and testing them on real-time secondary data from Indian market seems not common yet. This study therefore will investigate the performance measures based on traditional indices, with R software, using secondary data from selected companies of the Indian listed markets and apply some modern machine learning models for investment analysis based on a data framework incorporating both traditional risk-return metrics and ML algorithm.

3 Objectives of the Study

I. To analyse the annual return of selected Indian listed companies.

II. To measure the investment risk of selected stocks using volatility.

III. To compare the risk-return characteristics of multiple Indian stocks.

IV. To visualize the relationship between risk and return through a Risk–Return plot

4 Research Methodology

Research Design: The current study utilizes a quantitative descriptive research design to study the influence of Artificial Intelligence (AI) on risk and return analysis of secondary data. The research study utilizes AI assisted quantitative analyses via R Programming Language and R Studio to examine the risk and return attributes of certain Indian stocks. Combining basic financial analysis of performance parameters, along with computational tool to extract practical findings regarding investment decision process is applied.

Data Source: Data has been collected completely from second hand data which are available in open financial resources. The study involves collecting data for daily prices of stocks of listed Indian companies using Yahoo Finance, via 'quantmod'package of 'R'. Additionally, it collects benchmark market data through the index of the market, Nifty 50, also using the same source.

Sample: The sample of this research is selected as ten large cap Indian listed firms on the National stock exchange (NSE), representing different segments of the economy in India.

- Reliance Industries Ltd.
- Tata Consultancy Services Ltd.
- Infosys Ltd.
- HDFC Bank Ltd.
- ICICI Bank Ltd.

These companies were selected because of their high market capitalization, liquidity, sectoral representation, and continuous availability of historical market data.

Study Period: The study analyses historical daily stock prices from **1 January 2019 to 31 December 2025**.

Software and Analytical Environment: The analysis was implemented in r (Version 4.x) in RStudio Integrated development Environment (ide). This development tool allows to import financial data, run statistical computations, produce statistical graphs, and run Machine learning models.

5 Data Analysis

We analysed stock data of a set of chosen Indian companies and compiled them into this analysis in R Studio using the R language, where historical stock price data was acquired from Yahoo finance and from these we calculated the return of investment on each of our chosen

```r
library(quantmod)
library(randomForest)
library(TTR)
library(Metrics)
library(ggplot2)
```

Figure 1. R packages

stocks on an annualised basis, analysed risk using annualized standard deviation, computed the sharpe ratio, beta and maximum drawdown.

Interpretation: To begin, load all the R packages as follows to have access to the financial data, computation of risk and return, graphical representation, and machine learning functionalities (Figure 1). Download Historical Stock Market Data Using the "quantmod" library, we can download historical stock data directly from Yahoo Finance and use this library to handle financial time-series data. Import and Use for Predictive Modeling We also load "Random Forest" to develop an AI-based prediction model using the Random Forest algorithm for future enhancements of our analysis. Technical Trading Rules The "TTR" library helps calculate various technical indicators relevant for financial market analysis. Performance Measures For computing performance accuracy and other statistical metrics, we load the "Metrics" package. Visualisation of Risk and Return To enable plotting the Risk-Return Scatter plot for visual exploration of risk-return trade-off using ggplot2, we also loaded the "ggplot2" package for producing highly attractive and visually comprehensible graphs. Loading of the above mentioned R packages creates the work environment for financial modelling.

```r
stocks <- c("RELIANCE.NS",
            "TCS.NS",
            "INFY.NS",
            "HDFCBANK.NS",
            "ICICIBANK.NS")
getsymbols(stocks,
           src="yahoo",
           from="2019-01-01",to="2025-12-31")
getsymbols("^NSEI",
           src="yahoo",
           from="2019-01-01",
           to="2025-12-31")
```

Figure 2. Data Acquisition Stages

Interpretation: In the above R code (Figure 2), it is evident that the acquisition data set is acquired in first place. Here the 'stocks' is created which stores the yahoo finance ticker symbols of selected five Indian stocks that belong to different key sectors of Indian economy; Reliance Industries Limited (RELIANCE.NS), Tata Consultancy Services (TCS.NS),Infosys Limited(INFY.NS), HDFC Bank(HDFCBANK.NS) and ICICI Bank(ICICIBANK.NS). Thereafter the historical daily stock prices data is downloaded from Yahoo finance with the help of 'getSymbols()' function of'quant modpackage'. For the analysis, period from January 1, 2019 to December 31, 2025 was considered for historical analysis for five selected companies and it is ensured that historical data is sufficient to carry out the analysis. These market data consist of opens, high, low, close, adjusted close, and volume data. The historical daily prices of NIFTY 50 index(NSEI) are collected with the help of the same function to obtain its sensitivity and volatility to overall market dynamics with reference to CAPM for estimating Beta.

```
market_return <- dailyReturn(cl(NSEI))
results <- data.frame(
  Stock=character(),
  Annual_Return=numeric(),
  Annual_Risk=numeric(),
  Sharpe=numeric(),
  Beta=numeric(),
  Max_Drawdown=numeric(),
  stringsAsFactors=FALSE
)


for(stock in stocks){
  data <- get(stock)
  price <- Ad(data)
  ret <- na.omit(dailyReturn(price))
  annual_return <- Return.annualized(ret)
  annual_risk <- StdDev.annualized(ret)
  sharpe <- SharpeRatio.annualized(ret)
  beta <- CAPM.beta(ret, market_return)
  drawdown <- maxDrawdown(ret)
  results <- rbind(results,
                   data.frame(
                     Stock=stock,
                     Annual_Return=round(as.numeric(annual_return),4),
                     Annual_Risk=round(as.numeric(annual_risk),4),
                     Sharpe=round(as.numeric(sharpe),4),
                     Beta=round(as.numeric(beta),4),
                     Max_Drawdown=round(as.numeric(drawdown),4)
                   ))
}
```

Figure 3. Key Risk and Return Indicators

Interpretation: In the second stage, a for loop in R was used to compute essential risk and return metrics for every stock selected. It iterates through each stock in the data frame. Firstly, it fetches all available historical data for each stock using get (), extracts all Adjusted Closing prices of each stock using the Ad () function.

Following this, after eliminating missing data using na.omit(), Daily Returns were computed using the daily Return () function.

The Daily Returns were then utilized to calculate Annual Return and Annual Risk (volatility) using the Return.annualized () and StdDev.annualized() functions, respectively. Subsequently, the Sharpe Ratio was used to examine the performance relative to the risk profile. Moreover, CAPM. beta () function was utilized to compute Beta, which measured the covariance of each stock's performance against the benchmark market return (NIFTY 50). Maximum Drawdown (the most substantial observed decline) was calculated for each stock.

Lastly, all these calculated risk and return metrics namely-Annual Return, Annual Risk, Sharpe Ratio, Beta, and Maximum Drawdown-were put into a separate R data frame called results by using the rbind()function so that a systematic approach to conduct comparative analysis, to rank, and to graphically represent using the Risk-Return Scatter Plot could be used.

Interpretation: A comparison of the various Indian Stocks suggests that they do not have a uniform return and risk structure. From the analysis it can be deduced that ICICI Bank performed best of the given stocks in both annual returns (21.60%) and adjusted return (Sharpe ratio=0.7317), while on the other hand had higher market risk (Beta=1.2745) and higher drawdowns (maximum drawdown=48.31%). Both Reliance Industries and Infosys were able to deliver high returns for good risk adjusted returns by performing well on Sharpe ratio, so that investors willing for growth, may choose them for their portfolio. HDFC Bank performed poorly based on risk and adjusted return and was worst in both.

The analysis shows negative relationship between drawdowns and risk as stocks with higher returns faced higher drawdowns. TCS with minimum Beta (0.7225) and lower drawdowns (34.45%) could be preferred by investors with lower risk tolerance. Overall it is concluded that a higher return generally comes along with a higher risk. Investors willing for growth might opt for stocks like Reliance industries, ICICI Bank whereas conservative investors can select stocks like Infosys or TCS for their portfolio.

```
library(ggplot2)
ggplot(results,
       aes(x=Annual_Risk,
           y=Annual_Return,
           label=stock))+
  geom_point(size=4)+
  geom_text(vjust=-0.7)+
  labs(citle="Risk vs Return of Indian Stocks",
       x="Annual Risk",
       y="Annual Return")+
  theme_minimal()
returns <- NULL
```

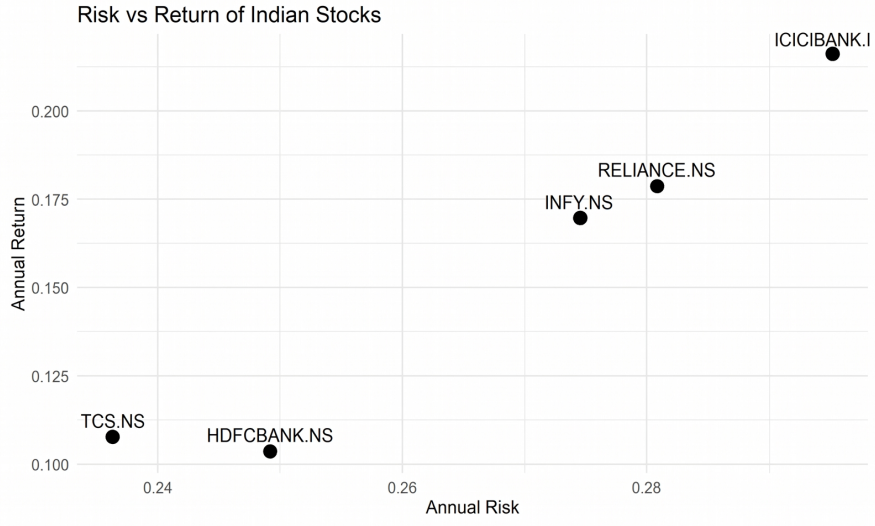


Figure 4. Risk–Return Scatter Plot

Stock	Annual_Return	Annual_Risk	Sharpe	Beta	Max_Drawdown
RELIANCE.NS	0.1787	0.2809	0.6361	1.1025	0.4509
TCS.NS	0.1075	0.2364	0.4550	0.7225	0.3445
INFY.NS	0.1696	0.2746	0.6176	0.8640	0.3655
HDFCBANK.NS	0.1034	0.2492	0.4151	1.0681	0.4105
ICICIBANK.NS	0.2160	0.2952	0.7317	1.2745	0.4831

Table 1. Summary of Methods

Interpretation: The Risk-Return Scatter Plot, shown in Figure 4 below plots the annualized risk (volatility) on the x-axis against the annualized return on the y-axis of the Indian stocks chosen for our study. This diagram presents a snapshot view of how well the companies performed with their respective investment opportunities during the chosen period of study. The figure shows that ICICI Bank (ICICIBANK.NS) lies in the top right portion of the diagram, implying

the fact that it provided the best annualized returns of 21.60% at a high risk of 29.52% of all the stocks chosen in our study. In essence investors earned much in the form of increased returns by taking on high market risk in return.

Reliance Industries (RELIANCE.NS) and Infosys (INFY.NS) lie in the middle top region and provided reasonable good annual returns with moderate risks. Investors willing to go for growth while managing risks can consider these as potential candidates. Tata Consultancy Services (TCS.NS) and HDFC Bank (HDFCBANK.NS) lie in the lower left portion, the companies offering modest returns with least risks are better suited for the investors willing to save on capital and not so much on the returns. On a broad note, the risk-return scatter plot seems to be in harmony with the basic principles of investment, in that high returns come with high risk and vice versa.

It is apparent that among the listed companies in this analysis, ICICI bank has made it to the top while TCS makes a good position for people willing to be conservative with their money, whereas Reliance Industries and Infosys strike a balance between the two.

6 Conclusion

The study analysed risk and return characteristics of a few select Indian stocks with the help of secondary data and R environment. The study indicated ICICI bank to be having high annual return but at highest risk while TCS to have comparatively less risk with steady return. This also validates the core premise of risk and return trade-off in financial decision making. Using R provided an efficient way to calculate and visualize key financial measures such as annualized return, volatility, Sharpe Ratio, Beta, and Maximum drawdown. The study established that data driven analytical techniques can provide meaningful insights to evaluate a stock and provided an empirical ground for utilizing AI in investment decision and portfolio construction in the days to come.

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ABSTRACT

The contemporary data economy is characterized by unprecedented opportunities for value creation alongside significant inequalities in the distribution of that value. Existing data governance frameworks, largely founded on the understanding of data as information and centred on privacy protection, have proven inadequate in addressing power asymmetries between data subjects, data holders, and data users. Although data cooperatives emerged as a promising institutional mechanism to democratize data governance and empower vulnerable stakeholders, they continue to face substantial legal, technological, and economic challenges. Their sector-specific orientation and limited conceptualization of data as a common informational resource constrain their scalability, interoperability, and capacity to realize the broader socio-economic potential of data. This study argues that these limitations stem from a deeper ontological issue: the prevailing understanding of data itself. By drawing on the theory of documentality, it proposes a reconceptualization of data as a social object or documedial resource whose value is jointly constituted through the interactions of multiple stakeholders. Such an understanding provides a stronger normative and theoretical foundation for cooperative governance. Documedial cooperativism recognizes both the informative and performative dimensions of data and consequently places social sustainability, fair value redistribution, and inclusive participation at the centre of data governance. By establishing a common conceptual framework across sectors and...

Index Terms: data as social object • Data cooperatives • data governance • documedial cooperativism • documentality • interoperability • social ontology • value redistribution

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FULL ABSTRACT

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RESEARCH ARTICLE

On the Concept of Documedial Cooperativism

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Abstract

The contemporary data economy is characterized by unprecedented opportunities for value creation alongside significant inequalities in the distribution of that value. Existing data governance frameworks, largely founded on the understanding of data as information and centred on privacy protection, have proven inadequate in addressing power asymmetries between data subjects, data holders, and data users. Although data cooperatives emerged as a promising institutional mechanism to democratize data governance and empower vulnerable stakeholders, they continue to face substantial legal, technological, and economic challenges. Their sector-specific orientation and limited conceptualization of data as a common informational resource constrain their scalability, interoperability, and capacity to realize the broader socio-economic potential of data. This study argues that these limitations stem from a deeper ontological issue: the prevailing understanding of data itself. By drawing on the theory of documentality, it proposes a reconceptualization of data as a social object or documedial resource whose value is jointly constituted through the interactions of multiple stakeholders. Such an understanding provides a stronger normative and theoretical foundation for cooperative governance. Documedial cooperativism recognizes both the informative and performative dimensions of data and consequently places social sustainability, fair value redistribution, and inclusive participation at the centre of data governance. By establishing a common conceptual framework across sectors and jurisdictions, documedial cooperativism offers greater potential for interoperability, scalability, and equitable economic participation. It reconciles the economic and social value of data, legitimizes broader collaborative uses of datasets, and provides a basis for fair remuneration of all contributors. Ultimately, the documedial approach represents a significant advancement in cooperative data governance, offering a more just, sustainable, and socially responsive framework for governing data in the digital age.

Keywords: *data as social object, Data cooperatives, data governance, documedial cooperativism, documentality, interoperability, social ontology, value redistribution*

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1 Introduction

Data in digital economy is something that optimize systems, creates value and increase productivity, increase the value of existing assets etc… (Sadowski, 2019). The capacity of data to generate value make it a capital asset or a resource. The value of data increases when the it is re-used in several other contexts. Therefore, it becomes more valuable in collaborative digital environments (Viljoen, 2021). However, the collaboration cannot be realized effectively if certain problems persisting in the current the data exchange landscape is resolved.

One of the problems in the field of data exchange consists in the relation between three actors: data subjects, data holders, and data users. Data subject is the individual or entity whose data is exchanged. Data holder is the entity which provides the hardware and software infrastructure where the data of the data subject is stored. Data user is the entity who make use of the data of data of any data subject for the former's interest. Data exchange is important for the stakeholders due to its value.

The roles of the actors could be interchanged depending on the context. Data user and data holder could be the same entity as in the case when Google makes use of its customer data for developing a new product for their company. Meanwhile, Google become a data user, if it tends to use the data held by some other web service provider to develop the same product, in which case, the web service provider is the data holder. However, Google can be a data subject if the data under question is concern the activities done by Google. In complex digital ecosystems (e.g., federated cloud networks or IoT platforms), entities often operate as data holders and data users simultaneously. Good data exchange practice consists in recognising the role of each stakeholder in the context of socially sustainable use of data. It should side with the interest of the most vulnerable stakeholder without compromising the entrepreneurship.

There is the asymmetry of power and information between these players (Pentland et al. 2019). Big tech companies and other similar corporations may manage to secure their own desired way of data exchange by dint of their resource capabilities. Individual persons and other small enterprises, on the other hand, often become subject to the problems related to the power and information asymmetry in the field of data exchange. The abuse of the gatekeeper status by big tech companies by stifling competition in the market is a paradigm for this. The National Competition Authorities around the world has addressed

these tendencies of big tech companies that infringes the well being of individual persons and SMEs (Eben & Zhu, 2023). They may remain within the boundaries of current data governance mechanism but make use of the loopholes.

Big tech companies tend to transcend the legal barriers by actively spending on lobbying. The revenues earned by them by capitalizing on the data of various data subjects are being used to reduce the probable benefits for the same data subjects (UNCTAD, 2021). The lobbying would reduce the importance of regulation like the General Data Protection Regulation (GDPR), Digital Markets Act (DMA), Digital Governance Act (DGA) and other similar regulation.

The current legal and economic landscape of data exchange based on the understanding of data as prevalently informational does not protect the vulnerable data subjects. Apart from the case of big tech companies causing damages to SMEs, it prevents the use of datasets for pursuing initiatives of public interest. The stringent rules with prevents the exchange of datasets held by public institutions and the private enterprises (Calzati & van Loenen, 2025). If the damage caused in the first case is the result of an active attack on the SMEs and start ups, the second damage, is the result of not using the potentials of data well enough.

Consequently, the individual person suffers these damages notwithstanding the fact that she has contributed to the growth of data driven initiatives. The life of individual person who would be a member of the SME group, public interest initiative beneficiary or of some other social group is not better off using the newly discovered goods and services. He may be nominally better of from the situation when these technologies did not exist but not really better off given the levels of power imbalance and inequalities.

1.1. Data Cooperatives

Data cooperatives emerged as a solution for the current problems pertaining to the data exchange systems. The idea of cooperative societies is not a new idea considering its inception in the year 1844 by the Rochdale Pioneers in Lancashire, England. The year mark a formal starting of cooperatives, although the idea of cooperating is as old as human history. The perennial presence of cooperative society extends digital sector as evident from the number of cooperative societies enlisted in the European Cooperative Society (SCE). Historically, cooperative movements gained momentum in the context of the injustices happening in the capital management (Sandoval, 2015). Similarly, the mismanagement of data – the newly emerged capital – has led to the emergence of data cooperatives. However, the ontological difference between other capitals and data requires a different approach of cooperativism. Data is a non-rivalrous asset while it could be made excludable. Cooperativism in the field of data exchange needs to capture this aspect in order to address the current drawbacks of data exchange practices.

The success of legacy or traditional cooperatives can be inspiration for extending them to the digital sector as well. Traditional cooperatives have managed to play the role of 'people centered wealth generators' in the past decades (Kuznetzova et al. 2025). The sector holds a share of 10 per cent of the world's employed population and contribute 15 per cent to the world economy by means of more than three million organisations (Kuznetzova et al. 2025). Although coops manage to deliver social value, improve social capital, and community well being, there are drawbacks of coops that prevent them from becoming a major business model. Scholars have noted that coops are inefficient in several grounds; slower in decision making process and risk averse (Kalmi, 2007). The drawback of coops weakened the practice of cooperativism in the economy and gave way to the spirit of competitiveness who's kin to capitalistic movements. On the other side, there are the current business systems and philosophy of business model that underestimate the value of the coops results negative outcomes in the society.

Data cooperatives emerged following the fashion of traditional cooperatives. They contain both the good aspects and the drawbacks of legacy coops. Data cooperatives are a subgroup of the wider group of data intermediaries. Data intermediaries refer to any legal entity that play the role of a 'middleman' between the exchange of data between data actors. Each kind of data intermediary is different based on the rules, regulations, modus operandi, and norms according to which they exist and operate (Michelli, 2024). In this regard, data cooperatives resemble more of a cooperative working mechanism. They employ IT architectures to realise the already existing cooperative governance techniques in the field of data cooperativism as well (Pentland, 2019). Several data coops follow the norms suggested by International Cooperative Alliance (ICE) in order to streamline their cooperative governance techniques (Fink, 2024).

Data is the new resource which is been governed by data cooperatives. Although it is identified as the new oil, there are significant differences between these two resources (Stach, 2023). The heterogenous nature of data depending on the contexts in which they are found, demand a dynamic governance mechanism. Data coops emerged as such a dynamic governance mechanism that can encompass the heterogeneity present in data as resource. The successful cases of data coops proves that cooperativism is feasible in the field of data governance. For instance, one of the most delicate kind of data – health data – have been successfully exchanged through a data cooperative with agreement with various data actors of the sector through the coop MIDDATA (Hafen el al. 2019).

Data cooperatives render the data exchange more sustainable when giving equal importance in protecting the interests of all stakeholders. Data cooperatives can play the role of consent managers based on the new digital technologies and empower individual data subjects by providing them with more autonomy (Girish and Avery, 2022). The lack of technology infrastructure and the expert knowledge create lock in effects for the data subjects that culminate as a power imbalance. These problems are overcome by a large extend by data cooperative. The organisational structure of a data cooperative follows the suite of classic cooperative in which a decentralised way of ownership promotes equitable and just use of resources (Sholz, 2016).

1.2. Current Problems with Data Coops

Notwithstanding several advantages of data coops, the EU coops lack an environment that foster their effective functioning. There are legal, technical, and economic constraints regardless of the mission of coops to engage in collaboration with both private and public entities (Bietti et al. 2021).

The current legal landscape is not very friendly with the functioning of the data coops. The difference in various legal systems results in the lack of a common operational legal framework. Although there are general legal frameworks like the GDPR, DGA, AI Act etc… that decide data governance, the heterogeneity in the subset of sectorial and regional legislations make data exchange difficult. Legislations like the DGA intend to promote data exchange within the EU, but their bureaucratic nature makes data exchange via data intermediaries 'economically non-viable' (Carovano & Finck, 2023). The neo liberal assumption of data governance prevailing in EU restrains collective or collaborative use of data (Bietti et al. 2021). It is concerned more with protecting privacy of people than making use of data for the welfare of the society.

Carovano, G., & Finck, M. (2023). Regulating data intermediaries: The impact of the Data Governance Act on the EU's data economy.

Computer Law & Security Review, 50, Article 105830. https://doi.org/10.1016/j.clsr.2023.105830

The difficulty to choose an appropriate technology is another challenge for data coop. Technology is an essential part of the operational framework of data coops. They need to serve the purposes of data storage, processing, digital security, interoperability, and scalability (Mendonca, 2025). The motivation to realise these purposes are varied across various data intermediaries to other data driven businesses. Therefore, a clear-cut motivation is necessary while choosing the sort of technology for any particular data coop. If the choice of technology is not based on such a clear-cut motivation, but on short term pragmatic grounds, the data coop may face challenges in the long run. The technology used in data coop should be capable of realising the seven principles of cooperatives along with an eighth pillar of cyber-security (Cheney et al., 2023).

The current system of data coops is yet to develop a sustainable economic source for their functioning. The cost of running a data coop comes from membership fees, members joining a related cooperative, start-up funds, by selling data to queries etc... There should be better incentive mechanisms to create larger datasets for data coops, so that they can make viable financial model by generating value using them. Big tech manages to make financial models that support their activities even when they offer services for free by dint of the capital investment they receive. They attract capital investment because they promise higher returns to the investors. Data cooperatives often struggle to find sustainable financial streams to carry on with its mission (Petreski et al. 2025). Therefore, there should be better incentives for the people to join data coops to share their data. The economic value produced by a data coop need not limit the revenue generated by the cooperative itself, but also to the value produced by other data driven enterprises facilitated by the data coop (Mehta et al. 2022).

The challenges faced by data coops render them incapable of realising their potential benefits discussed in the prior section. They render data cooperatives as less efficient instrument to realise data governance and better method for data valorisation.

2 Documediality and Documentality

Documedial cooperativism is inspired by the business models of current data cooperatives, and the opportunity of documedial interpretation of data for reducing the drawbacks of the former. The merit of documedial cooperativism stems from the social ontology underpinning it (Ferraris, 2012). It interprets data as social object while traditional data cooperatives limit the understanding of data as information. Although data contains information about the data subject it represents, the value of data is co-created by data subject, data holder, and data user. Not only data cooperatives but also the current legal framework tends to identify data as information, and later, use data in various contexts accordingly.

The fundamental drawback that prevents the efficient functioning of data cooperatives is their understanding of data. The understanding of data is based on philosophy of information. There have been several attempts to interpret the non-technical aspect of digital data. The non technical aspect of data is evident from the ten V's of data: 1) velocity 2) volume 3) value 4) variety 5) veracity 6) variability 7) validity 8) vulnerability 9) volatility and 10) visualisation (Karu, 2023). They emphasis the value of data from the point of view of social value than that of information and communication technology. Similarly, Mitchell et al. observes that the value of data is not only dependent on volume, but also on the content and context (Mitchell et. al 2021). Similarly, there are plenty of other instances which showcases the social value of data (Zygmuntowski, 2023).

Several Scholars have made attempts to interpret this social dynamic of data in the past the decades. They have managed to provide the description of the social impact of big data. They describe the effects of data driven initiatives on the social fabric and the role of data in it. Concepts like data epistemology (Kitchin, 2014); critical data studies (boyd & Crawford, 2012); datafication and platform society (van Dijck, 2024); algorithmic governmentality (Rouvroy & Stiegler, 2016) surveillance capitalism (Zuboff, 2019) are attempts in this regard. They explain the advantages and disadvantage of data driven initiatives but does not explain the reason behind it. On a second level, the thinkers have taken a step further in trying to explain the reason behind the force of data that permits the changes brought in by it (Floridi, 2011). Their approach is more focused on philosophy of information which fails to pin point the peculiar feature of big data. The two approaches towards data apparently capture the nature of the data. However, they remain in the context of philosophy of information and studies data through the optics of information sciences. Consequently, they do not go deep into understanding the ontology of data though successfully interpret data from the information point of view.

The partial understanding of data – based on its effects on society and the philosophy of information – offer partial solutions. The interpretation of data as 'commons' is a paradigm of such a partial understanding (Zygmuntowski, 2023). Interpretation of any dataset through the framework of data commons would allow the easy exchange of data between the members of a community. It promises the reduction of the 'over power' enjoyed by data holders and data users. Moreover, it provides a good reason for the exchange of data between various communities (scientific, artistic, bureaucratic etc...) However, they do not allow scalability due to the narrow definition of community, and fails to provide common grounds for collaboration for different kinds of stakeholders (Tarkowski et al. 2024). Evidently, the interpretation of data as common good does not resolve the problem concerning data cooperatives discussed in the prior section.

Documedial cooperativism is founded on the social ontology of documentality. Social ontology as a discipline investigates the nature of social reality. It seeks to understand where does the social reality exists and how do it exist. These questions are as old as human societies itself as it is evident from the thoughts of ancient Greeks to novel academic research topics (Pelletier & Rode, 2023).

The theory of documentality suggests that social reality exists by virtue of the documents underlying it. Social reality refers to the status of the natural reality constructed by human beings by means of producing different types of documents. For instance, a human person who is a natural object assumes the status of a social object, like a citizen by means of a document issued for him by a State. Similarly, individuals and institutions who are constituted of natural reality assumes the ontological status of social reality by virtue of the respective documents (Ferraris, 2012). A counterfactual interpretation would prove the case clearer. A natural object like a human person, a building or a group of trees cannot assume the status of a citizen, a parliament building, or a reserved forest area respectively, in the absence of the documents stipulating them so. Further, documents need not necessarily restricted to papers, but any material platform that bear the agreement between two or more human beings, directly or indirectly, would become a document.

The essential function of the document is to record the actions performed by human beings in a way that it could become reference points in the future. The basic condition for a society is two or more people agreeing upon a particular way of interaction around their surroundings and between themselves. The theory of intentionality interprets this process as X (natural object) becomes Y (social object) in the context C (Searle, 1995). However, if the agreement arrived on the basis of collective intentionality are not documented elsewhere, there

would be no point of reference in the case of disputes or the agreement simply be forgotten.

On the contrary, an agreement which is documented could be referred time and again, and could be subjected to modifications if necessary. Therefore, documents by virtue of their nature as bearers of recording of human agreements and actions, can explain the social dynamics of the society emerged out of it. The differences in the norms and practices found in societies across the world can be attributed to the differences the nature of documents underlying their existence. The fact that any natural object enters into the category of document by virtue of its capacity to bear recording of any action, allows the annotation of a sea of objects as documents. They could include even museum objects, animals in a zoo, or a landscape (Grenersen et al. 2016).

Documents play both informative and performative roles in the context of social ontology. The performative role consists in the force of the document to account for the existence of a social reality. For instance, the driving license is a document which perform the role of validating the existence of a person with the quality of a driver. A person could have the quality of a driver even without having a driving license if he knows to drive. However, he may not be able to perform the activity of a driver in a society without the document. On the other hand, informative role of the document refers to the secondary uses of the document than the fundamental one for which the document is created for. For instance, the driving license can serve as an identity document on certain occasion when the person's driving capabilities are not necessarily questioned.

Similarly, digital data carries the essential nature of documents – registration. Digital data are essentially the traces of user activity left on various digital platforms. The mosaic of data includes personal data like browsing history, social media activity, online shopping, health and fitness, construction and infrastructure, citizen science project, public datasets etc… (Tanwar et al. 2021; Buhler et al. 2023). Similarly, it has the informative and performative role found in documents. For instance, the digital receipt of an energy payment bill performs the duty of proving that the client has paid the bill, and at the same time, can inform a third-party energy provider about the energy consumption pattern of the particular client.

The performative and informative traits of digital data by dint of 'registration' give the documental the nature of data. The documental nature, in turn, explains the capacity of data driven initiatives to have far reaching consequences of society. Data driven initiatives have better outcomes compared to their counterparts which are non-data driven. Data would provide a clearer picture about the social reality in which any particular data driven initiative works.

The interpretation of data as documents explains the reason behind the value of data. The connection between the value of data produced by data subjects is significant enough to attribute labour value to the data subjects (Arrieta-Ibarra et al., 2018). It not only proves the value of data but also legitimise the need to equitably distribute the value of data in society. Apart from the labour value which could be interpreted in economic terms, there is the social value as well. The social value of data is directly corelated to the identity of data subjects as social entities who produce recording of their activities. The documental nature of digital data is the result of the activities performed by data subjects recorded on various online platform. Therefore, data, which is essentially existing on digital medium can be considered as a documedial resource (Ferraris, 2022).

Consequently, a cooperative approach towards managing this newly found resource need to capture its essential qualities. The current legal, technical, and economic landscape of data of governance need not necessarily capture the essential nature of data. Moreover, data subjects are kept at bay by keeping them under the veil of privacy discourses. Data subjects are more concerned about protecting their privacy rather than playing an active role in shaping the nature of data driven initiatives. Protection of the privacy rights of data subjects paramount, at the same time, implementing equitable redistribution of value produced by data. However, current understanding of data creates data governance that fails to protects the privacy right of data subjects, and the at the same time impedes the use of data for socially relevant initiatives (Calzati & van Loenen, 2025).

3 Documedial Cooperativism

Documedial cooperativism underscores the social ontological value underpinning data. It stands for a data governance system that would respect the informative and performative aspects of documentality found in the data. Thereby, it seeks to ensure facilitating socially relevant projects without compromising the privacy rights of data subjects. Traditional data cooperatives lack this aspect, and consider data as yet another subject governed under cooperative principles. Meanwhile documedial cooperativism not only captures the spirit of the traditional cooperativism but also update it with the ontological nature of the new subject matter under governance.

The nature of data as a social object provides legitimacy to govern it in a way fruitful for the society at large. It is no more an option, but an imperative for the institutions to conceive ways by which data governance prioritises welfare of the society. The socio-economic value of data is jointly created by data subjects, data holders, and data users. The combined of efforts of these stakeholders brings forth the value of data as the capital of twenty first century. Therefore, it is necessary to conceive of ways to redistribute the value of documedial capital in society (Ferraris, 2024).

The identification of data as documedial capital would provide legitimacy to make use of data in a way fulfilling the mandate of International Cooperative Alliance (ICA) which encapsulated in its seven principles for cooperatives: (1) voluntary membership, (2) democratic member control, (3) economic participation of members, (4) autonomy and independence, (5) education, training and information, (6) cooperation among cooperatives, and (7) concern for community (Cheney et al., 2023). The common good approach stripes away the rights of stakeholders over data in a way that each stakeholder pay less attention to pro-actively implement the principles while ask a lot from the ecosystem. Meanwhile, documedial approach recognises the value of each stakeholder in the production of value and provide a legitimate claim over data, and therefore, disciplined management of data.

Table 1 identifies some of the differences between the documedial coops (Docu coop) and the data coops. In terms of the definition of data, documedial cooperative identifies data as social objects which plays a constitutive role of social reality. It recognizes the performative and informative aspects of data which is similar to that of documents which constitute a society. The definition identifies the value of data as something co-created by all the stakeholders in the society (data subject, data holder, data user), not as any particular one among them. Data cooperatives, on the other hand, consider data as information or common information good. They tend to ignore passage through which a piece of information assumes the socio-economic value by dint of the interaction between the aforementioned stakeholders. Consequently, they fail to recognise the proportional contribution of each stakeholder in the value creation process and its just redistribution.

From the perspective of governance, the functioning of Docu Coop and its data governance principles conform to the ontological nature of data. If data is a social good, data governance should prioritise the interests of society at large. It does not mean to underestimate individual rights or enterprise interests, but the choice of parameters to evaluate a

data driven initiative stemming from a Docu Coop prioritise principles of social sustainability. This prioritisation is optional to data coop while, it is legitimate and normative with Docu Coop. The legitimacy and normativity stems from the ontological nature of data as a social object. Consequently, the Docu Coop approach can include the most granular stakeholders from individuals, communities, SMEs and to tech giants in terms of governance on the ground that all of them are fundamentally constituents of the society. Meanwhile, data coops emphasis on the protection of individuals or the individual groups interest while undermining the interests of large groups. It tends to forsake the need to unlock the socio-economic of value of data for larger social benefit. They tend to replicate, or sometime enhance the already existing obstacles for data sharing and management.

In terms of education and awareness, Docu Coops prioritise informing and educating data stakeholders about the data. It does not restrict the understanding of data into any particular sector, but data as a social object. It would make the data subjects capable of making more informed judgement on choice of data driven initiatives for which their data can be used. Thereby, it overcomes the problems of traditional data cooperatives that limit itself to understanding of data in more narrowed and specific sectors. Data Coops interpretation of data as information make member more reluctant to share data, and less capable to think about just ways of retribution. The understanding of data based on philosophy of information may not provide broader awareness about the value of data for the data stakeholders.

In terms of scalability, data coops offer less chance for scalability since it lacks a common language between diverse sectors. Sector-specific data coops would successfully realise its business plan while it may struggle to scale up their activities by including other sectors. Docu Coop understanding of data as social good than common good, does not trap data in any particular community or sector but promote its scaling up. From the perspective of sectors, Docu Coop can encompass a greater number of sectors while it may not be possible with data coop. A common definition provides a common standard for data regardless of the sectors. A common standard is necessary to extract the maximum socio-economic value of data. The approach based on documedial cooperativism would enhance the already existing cost savings and environmental benefits provided by data coops (Bühler et al, 2023). Meanwhile, common good understanding of data coop limits the common goals for deriving benefits from data to any particular sector or community.

The motivation to participate in a data cooperative for data stakeholders variy according to their understanding of the data. Since participatory decision making is fundamental to data coops, a common understanding data among all participants is necessary. A lack of common understanding results in slower member decision making since the expectation of participants would vary incredibly (Sacchetto & Semezin, 2015). The common understanding does not mean to undermine the diversity of data stakeholders but a criterion to arrive at consensus between a variety of people. The understanding of data as a social good can encompass all the diverse data stakeholders, meanwhile the common good understanding finds it difficult to find common things in stakeholders beyond their community.

The fundamental differences between data cooperatives and documedial cooperatives can resolve the legal, technological, and economic troubles faced by data cooperatives to a great extent. A common understanding of data would help to curve out data management practices that can work within the diverse legal frameworks. It would be not easy to change the already established legal frameworks. However, data governance based on documedial understanding of data can transcend the hurdles posed by heterogenous legal frameworks while not transgressing the rule itself. A common understanding about subjects of business would increase the ease of doing business (Coche et al. 2023). Further, the documedial value of data adjudicates between ownership claim over data between data subject, data user and data holder. Therefore, the Docu Coop approach provides an operational ease while conceiving a cooperative approach in cross sector and cross border management of data.

The choice of technology becomes easy with documedial view of data. Technologies like DAOs, PIMS, blockchain, and features like erasure of data etc… become popular with the documedial cooperatives which in turn would render the data management sector more sustainable and just. Interoperability between data existing in various data spaces is key to success for data driven initiatives (Soininen et al. 2026). Interoperability was the fundamental ambitions for EU DSSC for facilitating secure data transfer for data driven initiatives. A theoretical justification is necessary to choose the technologies, like data pipelines, to render data interoperable. The cooperative approach towards data would offer an initial step in the direction, but the Docu Coop approach elaborate further on the need and justification for interoperability. Consequently, Docu Coop provides better clarity for the choice of technology to promote collaborative efforts in the field of data management.

In the economic front, the documedial interpretation of the data does not separate the economic and social value of data. The current understanding of the data, so as the legislations, seems to separate between the economic value and social value of data. Docu Coop is an adequate method to fulfil the Shapley's cooperative game theory (1951). It recognizes the value of each participant in the cooperative, and conceives a fair retribution. Data coops portray enterprises as somebody wants to extract out the economic value of data and the data subjects as vulnerable group whose social value has to be protected in terms of privacy. On the contrary, the documedial view proposes that economic value and social value co-exist as the way enterprises and data subjects. As in the case of Shapley's cooperative game theory method, it evaluates the contribution of each stakeholder in creation of value for a unit of data and conceive a retribution accordingly. Undeniably, the diversity of stakeholders in the data exchange landscape poses considerable limitations to apply Shapley's value-based method for the redistribution of value. However, Docu Coop provides an advantage over data coops for implementing methods like Shapley's value since the former allows to precisely recognise the role of each stakeholder in value generation in data exchange. It becomes an imperative to carry out data driven initiatives through documedial cooperatives. Consequently, it satisfies the need to sufficiently retribute the data subjects, and at the same time, ensure the economic value generation by data driven enterprises in the society.

Table 1. Comparison between Documedial Cooperatives (Docu Coop) and Data Cooperatives (Data Coop)

Aspects	Docu Coop	Data Coop
Definition	Data as social objects/social good; value co-created by stakeholders.	Data as information/common information good
Governance	Prioritises social sustainability and includes all stakeholders.	Focuses on individual/group interests; may hinder broader sharing
Education & Awareness	Broad understanding of data as social object.	Sector-specific and narrower understanding
Scalability	Common standards enable cross-sector scaling	Sector-specific, less scalable.
Basis of Participation	Requires common understanding for consensus.	Participation varies with differing interpretations of data.

4 Conclusion

The contemporary data economy is characterized by unprecedented opportunities for value creation alongside significant inequalities in the distribution of that value. Existing data governance frameworks, largely founded on the understanding of data as information and centred on privacy protection, have proven inadequate in addressing power asymmetries between data subjects, data holders, and data users. Although data cooperatives emerged as a promising institutional mechanism to democratize data governance and empower vulnerable stakeholders, they continue to face substantial legal, technological, and economic challenges. Their sector-specific orientation and limited conceptualization of data as a common informational resource constrain their scalability, interoperability, and capacity to realize the broader socio-economic potential of data.

This study argues that these limitations stem from a deeper ontological issue: the prevailing understanding of data itself. By drawing on the theory of documentality, it proposes a reconceptualization of data as a social object or documedial resource whose value is jointly constituted through the interactions of multiple stakeholders. Such an understanding provides a stronger normative and theoretical foundation for cooperative governance. Documedial cooperativism recognizes both the informative and performative dimensions of data and consequently places social sustainability, fair value redistribution, and inclusive participation at the centre of data governance.

By establishing a common conceptual framework across sectors and jurisdictions, documedial cooperativism offers greater potential for interoperability, scalability, and equitable economic participation. It reconciles the economic and social value of data, legitimizes broader collaborative uses of datasets, and provides a basis for fair remuneration of all contributors. Ultimately, the documedial approach represents a significant advancement in cooperative data governance, offering a more just, sustainable, and socially responsive framework for governing data in the digital age.

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Effect of Integrated Financial Management Information Systems on Audit Evidence in the Public Sector: A Case of the Office of the Auditor General, Zambia

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ABSTRACT

This study examined the effectiveness of the Integrated Financial Management Information System (IFMIS) in enhancing the generation of reliable audit evidence within the Office of the Auditor General in Zambia. The study was guided by three objectives: to assess the effect of IFMIS implementation on the quality of audit evidence, to evaluate its impact on the efficiency of audit evidence collection and analysis, and to examine the challenges affecting its effective use in generating reliable audit evidence. A mixed-methods research design was adopted. Quantitative data were collected from 54 respondents using structured questionnaires, while qualitative data were obtained through semi-structured interviews with selected audit personnel. Quantitative data were analysed using descriptive statistics, correlation analysis, regression modelling, and paired sample t-tests, while qualitative data were analysed thematically to provide deeper contextual interpretation. The findings revealed that IFMIS has significantly improved the quality of audit evidence by enhancing timeliness, traceability, consistency, reliability, relevance, and overall audit comprehensiveness. The system also substantially improved audit efficiency by reducing evidence collection time, strengthening inter-departmental coordination, and enabling real-time access to financial information. Despite these benefits, several challenges were identified, including persistent technical system failures, inadequate ICT infrastructure, limited user training, resistance to system adoption, and inconsistencies in...

Index Terms: accountability • audit evidence • audit quality • digital auditing • Efficiency • IFMIS • Public Financial Management • systems integration • Zambia

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The authors declare no conflict of interest.

AI USAGE
No generative AI was used for analysis or results.

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FULL ABSTRACT

This study examined the effectiveness of the Integrated Financial Management Information System (IFMIS) in enhancing the generation of reliable audit evidence within the Office of the Auditor General in Zambia. The study was guided by three objectives: to assess the effect of IFMIS implementation on the quality of audit evidence, to evaluate its impact on the efficiency of audit evidence collection and analysis, and to examine the challenges affecting its effective use in generating reliable audit evidence. A mixed-methods research design was adopted. Quantitative data were collected from 54 respondents using structured questionnaires, while qualitative data were obtained through semi-structured interviews with selected audit personnel. Quantitative data were analysed using descriptive statistics, correlation analysis, regression modelling, and paired sample t-tests, while qualitative data were analysed thematically to provide deeper contextual interpretation. The findings revealed that IFMIS has significantly improved the quality of audit evidence by enhancing timeliness, traceability, consistency, reliability, relevance, and overall audit comprehensiveness. The system also substantially improved audit efficiency by reducing evidence collection time, strengthening inter-departmental coordination, and enabling real-time access to financial information. Despite these benefits, several challenges were identified, including persistent technical system failures, inadequate ICT infrastructure, limited user training, resistance to system adoption, and inconsistencies in data entry practices. The study concludes that IFMIS is a critical enabler of improved audit evidence quality and efficiency in public financial management, though its effectiveness is significantly influenced by institutional capacity, infrastructure readiness, and user competence. The study recommends strengthening ICT infrastructure, enhancing continuous professional training, improving system reliability and integration across departments, and developing clearer implementation guidelines.

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RESEARCH ARTICLE

Effect of Integrated Financial Management Information Systems on Audit Evidence in the Public Sector: A Case of the Office of the Auditor General, Zambia

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Abstract

This study examined the effectiveness of the Integrated Financial Management Information System (IFMIS) in enhancing the generation of reliable audit evidence within the Office of the Auditor General in Zambia. The study was guided by three objectives: to assess the effect of IFMIS implementation on the quality of audit evidence, to evaluate its impact on the efficiency of audit evidence collection and analysis, and to examine the challenges affecting its effective use in generating reliable audit evidence. A mixed-methods research design was adopted. Quantitative data were collected from 54 respondents using structured questionnaires, while qualitative data were obtained through semi-structured interviews with selected audit personnel. Quantitative data were analysed using descriptive statistics, correlation analysis, regression modelling, and paired sample t-tests, while qualitative data were analysed thematically to provide deeper contextual interpretation. The findings revealed that IFMIS has significantly improved the quality of audit evidence by enhancing timeliness, traceability, consistency, reliability, relevance, and overall audit comprehensiveness. The system also substantially improved audit efficiency by reducing evidence collection time, strengthening inter-departmental coordination, and enabling real-time access to financial information. Despite these benefits, several challenges were identified, including persistent technical system failures, inadequate ICT infrastructure, limited user training, resistance to system adoption, and inconsistencies in data entry practices. The study concludes that IFMIS is a critical enabler of improved audit evidence quality and efficiency in public financial management, though its effectiveness is significantly influenced by institutional capacity, infrastructure readiness, and user competence. The study recommends strengthening ICT infrastructure, enhancing continuous professional training, improving system reliability and integration across departments, and developing clearer implementation guidelines.

Keywords: *accountability, audit evidence, audit quality, digital auditing, Efficiency, IFMIS, Public Financial Management, systems integration, Zambia*

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1 Introduction

Public financial management (PFM) has been a subject for modernisation in many developing countries, and Integrated Financial Management Information Systems (IFMIS) have been playing a key role in these reforms. These systems have been implemented to streamline financial processes, enhance the accuracy and reliability of financial reporting, and boost transparency and accountability in government spending. IFMIS is intended to streamline and computerise key functions like budgeting, procurement, accounting and financial reporting, thereby eliminating financial leakages, better tracking public funds and effective utilisation of government resources (Harelimana, 2017). The roll-out of IFMIS is also considered a significant contribution to good governance, in that it provides a way to monitor public finance transactions in real time, increasing transparency and decreasing opportunities for corruption.

The use of IFMIS for the public sector reforms has greatly changed the way financial information is created, processed, stored and reported. Although there has been a lot of focus on the transparency, accountability, and financial management benefits of IFMIS, little research has focused on its impact on evidence that is the foundation of the audit process (Rana et al., 2022). Audit evidence plays a vital role in determining the accuracy, reliability, completeness and legality of the conduct of public financial transactions and statements. The IFMIS can have a major impact on the quality, timeliness, traceability, sufficiency and reliability of audit evidence, as it automates financial processes, integrates financial databases and reports on transactions in real time. In this context, the question of the impact of IFMIS on the quality of audit evidence has become more relevant in the context of public sector auditing, in which the use of digital financial records continues to increase.

The implementation of IFMIS in Zambia is a key milestone in the process of overcoming these inefficiencies and irregularities in public financial management. The main objective of the implementation of IFMIS in Zambia was to improve the transparency, accountability, and efficiency of the use of public resources. Even with such plans, many challenges have been identified to ensure the benefits of the system are fully realised, such as a lack of technical skills of users, resistance to change and poor system integration (Gopal & Ngoma, 2022). Although implementation of IFMIS in the public sector is underway in Zambia, there is a lack of empirical evidence which is specific to the impact of IFMIS on the quality of audit evidence and audit efficiency in the OAG. This study, therefore, seeks to fill this gap.

1.1. Research Problem

The introduction of IFMIS has been undertaken in the public sector in Zambia to enhance transparency, accountability, expenditure control and financial reporting, but the impact on enhancing audit evidence in the Office of the Auditor General (OAG) is not yet certain. Previous research has concentrated on the impact of IFMIS on the budgeting, financial reporting and expenditure management (Karanja, 2014; Ng'ang'a, 2014), and there is limited empirical research on the impact of IFMIS on the quality and efficiency of audit evidence. Although IFMIS can be automated and integrated, there are concerns about system downtime, data inconsistencies, incomplete audit trails, lack of user training, and infrastructure limitations, which can impact the reliability and timeliness of audit evidence. This study aims to look at the relationship between IFMIS and audit evidence quality, audit evidence before and after implementation of IFMIS, the impact of IFMIS on audit efficiency and challenges facing the effective use of IFMIS in the production of audit evidence of good quality.

1.2. Research Objectives

The study was guided by the following objectives:

1. To examine the relationship between the use of IFMIS and the quality of audit evidence in the public sector.
2. To compare the quality of audit evidence before and after the implementation of IFMIS.
3. To assess the effect of IFMIS on the efficiency of audit evidence collection and analysis.
4. To identify challenges affecting the effective use of IFMIS in generating reliable audit evidence.

1.3. Research Questions

Corresponding research questions were:

5. What relationship exists between the use of IFMIS and the quality of audit evidence in the public sector?
6. How does the quality of audit evidence differ before and after the implementation of IFMIS?
7. What effect does IFMIS have on the efficiency of audit evidence collection and analysis?
8. What challenges affect the effective use of IFMIS in generating reliable audit evidence?

1.4. Significance of the study

This study also offers the OAG with suggestions for improving the quality of audit evidence and addressing issues that could be hindering the OAG's ability to achieve maximum value from IFMIS. The research also allows users to give feedback to the developer on possible areas of improvement for the software to be more efficient. The results will add to the existing knowledge and will be used as a reference for researchers, scholars and academics. The findings will also help private investors to build trust in public financial management and improve public accountability and transparency in public finance.

1.5. Scope of the study

The study evaluated the influence of IFMIS on audit evidence in the public sector, specifically in OAG-Z, Lusaka. The targeted population comprised the auditors, audit managers and other stakeholders directly involved in the audit process of the OAG-Z. The research covers the period 2015 – 2023, which was the time period when IFMIS was introduced and introduced in the public sector in Zambia.

2 Literature Review

2.1. Conceptual Background

2.1.1. Integrated Financial management Information systems (ifmis)

An IFMIS is a fiscal tool for the government that bundles all financial management functions into one suite of applications. It is an information technology-based budgeting and accounting system that aims to help government bodies to plan budget requests, spend budget, manage and report financial activities and provide services in a more efficient, effective and economical way. IFMIS is based on a common structure and platform, which helps to achieve greater compatibility and consistency of fiscal and financial information, thereby lowering the total cost of governments' investment in expensive accounting systems in each entity (Diamond & Khemani, 2005). The goals of IFMIS are to achieve transparency, minimise financial leakages and accountability in the utilisation of government resources.

2.1.2. Audit evidence

Audit evidence is any information that auditors use to draw conclusions and base their audit opinions upon. The sufficiency and appropriateness of audit evidence are core concepts of the audit in the context of achieving reasonable assurance, as called out in ISA 500 (IAASB, 2020). Digitalisation of financial systems has revolutionised the ways in which audit evidence is generated and examined, whereas traditional audit evidence was mostly based on manual records. Integrated systems like IFMIS provide greater transaction traceability and completeness, and allow auditors to gain reliable electronic evidence from system databases directly (Ruhnke and Schmidt, 2014).

2.1.3. Public Financial management (pfm)

PFM is the collection of laws, systems and processes that governments employ to raise revenue, allocate resources and hold governments accountable for public spending. The use of digital tools such as IFMIS is increasingly being integrated into modern PFM reforms in an attempt to improve transparency and eliminate inefficiencies (OECD, 2019). In Zambia, the Smart Zambia Institute's initiatives have focused on digitising financial management with the aim of consolidating information from multiple ministries, provinces and expenditure agencies in one centralised platform known as the IFMIS, thus facilitating auditors of the OAG to audit the agencies, verify compliance, identify anomalies, and report on the basis of evidence.

2.2. Theoretical framework

2.2.1. Technology Acceptance model (tam)

The Technology Acceptance Model was proposed by Davis (1989), which suggests that attitude toward a technological system is based

on two constructs: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). This theory is particularly relevant to IFMIS as the value and usability of the system in providing audit evidence are largely dependent on the auditors' and financial officers' perceptions of the system. The more auditors feel that IFMIS makes data easier to retrieve, more transparent, and timelier to have in hand for the audit, the more likely they are to be effective in using it. Bierstaker et al. (2014) were able to discover that auditors were more likely to adopt technological tools, improve the quality of their audits, and make more accurate decisions when they felt these tools were efficient and reliable.

2.2.2. Systems theory

The first theory developed by Bertalanffy (1950) is Systems Theory, which sees an organisation as a complex, interrelated system in which every component is dependent upon and affects the others for the overall harmony and efficiency of the system. IFMIS is a perfect example of systemic integration as it brings everything related to financial management in a single platform, thus making it easier to share data, standardise reports, and access information in real-time. The study by Kinyua (2016) on the use of Systems Theory in financial management indicates that when integrated systems are used, there are increased levels of coordination, reporting processes are simplified, and audit trails are improved as each transaction is recorded by multiple offices.

2.2.3. Agency theory

Agency Theory, created by Jensen and Meckling (1976), focuses on the interaction between principals (citizens and oversight bodies) and agents (public officials or managers) who are tasked to manage resources on their principals' behalf. IFMIS serves as a tool to reduce agency problems by providing greater transparency, automation in reporting and timely access to financial information for auditors and oversight bodies. In line with agency theory's prediction that better information flow reduces opportunistic behaviour, Muiruri (2018) found that the implementation of IFMIS enhances accountability and transparency by restricting access to the system and allowing tracking of transactions.

2.3. Empirical review

2.3.1. Global perspective

Evidence shows that digital audit technologies are effective at strengthening audit evidence by making it more timely, traceable, reliable and efficient. Bierstaker et al. (2014) determined that auditor perceptions of tools as efficient were associated with increased acceptability of using them, which positively impacts audit quality. Yoon et al. (2015) proved that digital systems can complement internal client data to enhance the sufficiency, reliability and verification processes. Moll and Yigitbasioglu (2019) found that the technologies of cloud computing, big data, blockchain and AI have high potential in the field of automation of decision-making and improve the timeliness and transparency of financial reporting. But most of the studies conducted globally are conducted in the context of CAATs, AI and continuous auditing with limited studies conducted in the context of IFMIS and public-sector auditing settings in developing countries.

2.3.2. Regional perspective

These benefits of IFMIS are generally supported by regional studies. Njonde and Kimanzi (2014) assessed the effects of IFMIS on the performance of the public sector in Kenya and reported that there was an improvement in the financial reporting, budgeting and internal control processes, but there were some implementation challenges. Increased transparency, efficiency and quality and accuracy of financial reports were found to be the benefits of IFMIS by Muiruri (2018). Omokanga (2014) noted that there is a statistically significant positive relationship between IFMIS adoption and the improvement of financial reporting, transaction processing efficiency and governance controls. However, the literature in the region primarily focuses on the performance of financial management, but not specifically on audit evidence as the primary outcome variable.

2.3.3. Local perspective

Local studies have demonstrated that IFMIS is helping to enhance accountability, transparency of financial information, audit trails and access to financial information in Zambia. A study by Muwema and Phiri (2020) revealed that IFMIS improved the timeliness and accuracy of financial record-keeping, which helped in the collection and verification of audit evidence. Chileshe (2019) reported that the potential benefits of IFMIS are not fully realised due to partial system integration and inadequate user skills. Phiri and Banda (2021) found that technology has a significant impact on reducing the time taken to complete an audit and improves objectivity in audit conclusions. Most local studies, however, tend to be at a general level of accountability and financial management results and do not measure the quality of audit evidence as a multifaceted construct.

2.4. Research Hypotheses

Table 1. Research Hypotheses

Objective	Hypothesis	Type
Examine relationship between IFMIS use and audit evidence quality	H_1: There is a significant positive relationship between IFMIS use and the quality of audit evidence	Correlational
Compare audit evidence quality before and after IFMIS implementation	H_2: Audit evidence quality is significantly higher after IFMIS implementation	Comparative (Pre-Post)
Assess effect of IFMIS on efficiency of audit evidence collection	H_3: IFMIS use significantly enhances efficiency of audit evidence collection and analysis	Causal / Impact
Identify challenges affecting effective IFMIS use	H_4: System-related and user-related challenges significantly affect IFMIS effectiveness in producing reliable audit evidence	Associational

3 Research Methodology

3.1. Research design

The study employed a mixed-method design consisting of both quantitative and qualitative methods to have an in-depth understanding of the impact of IFMIS on the audit evidence. A convergent parallel mixed methods approach was employed in which both data types were collected at the same time and analysed together at analysis time to validate results and answer all research questions (Creswell & Plano Clark, 2017). The quantitative elements are involved with measuring observable relationships and efficiencies through survey methods, and the qualitative aspects are involved with describing perceptions and quality changes through interviews.

3.2. Study Site and population

The study was conducted at the OAG-Z in Lusaka, Zambia's chief supreme audit institution, responsible for auditing the accounts of the public sector. The target population consisted of 620 staff members, directly involved in the creation of IFMIS-generated data, including

professional auditors, senior audit managers and IT/systems support staff. The inclusion criterion was that participants had to have been serving in OAG-Z for at least two years from 2015 to 2023 and have experience with both pre- and post-IFMIS scenarios.

3.3. Sampling

The sample size was calculated for a finite population with Yamane's formula (1967) for a 0.05 margin of error (95% confidence level) and 87 participants. Adjustment for non-response added 10%, and 96 questionnaires were distributed. A stratified random sampling method was used, where the population was divided according to roles (auditors, audit managers, and other stakeholders). Within each stratum, simple random sampling was used, and purposive sampling was used to select key informants who have extensive experience in IFMIS as part of the qualitative approach.

3.4. Data Collection

The data collection methods used were structured questionnaires for quantitative data and semi-structured interviews for qualitative data, with a supplement of an audit report from 2015 to 2023. The questionnaire comprised five-point Likert scale statements and closed-ended questions that measured the dimensions of IFMIS use, audit evidence quality (before and after), efficiency, user acceptance, challenges and overall audit evidence effectiveness. In-depth interviews with key informants were conducted to gain insight into pre- and post-IFMIS experiences. Twenty non-sample participants were used to test the piloting of all instruments to ensure that they are clear and relevant. The quantitative data were analysed in SPSS, and the qualitative data were analysed thematically in NVivo.

3.5. Validity and Reliability

Construct validity was achieved by using pre-tested scales from previous studies, such as TAM constructs for user perception. Cronbach's alpha was used to test the reliability of the items with a target level of greater than 0.70 for all constructs. The triangulation of quantitative and qualitative methods and sources enhanced the overall validity of the study, and member checking enabled the participants to correct the transcripts of interviews. The internal consistencies of all the constructs were greater than the minimum criterion of reliability (see Table 2), which indicated that the measurement instruments were applicable for further analysis.

4 Results and Discussion

4.1. Reliability analysis

Table 2. Summary of Reliability Statistics for Study Constructs

Construct	No. of Items	Cronbach's α	Interpretation
IFMIS (B1–B6)	6	0.907	Excellent
Audit Quality Before IFMIS	7	0.933	Excellent
Audit Quality After IFMIS	7	0.909	Excellent
Efficiency (D1–D6)	6	0.764	Acceptable/Good
User Acceptance (E1–E5)	5	0.724	Acceptable
Challenges (F1–F7)	7	0.839	Good
Audit Evidence Effectiveness (G1–G5)	5	0.941	Excellent

Note. All values exceed the recommended threshold of 0.70 for social science research.

The internal consistency for all constructs in the present study was satisfactory to excellent, with Cronbach's alpha ranging from 0.724 to 0.941. The alpha was highest for the construct audit evidence effectiveness (0.941) and lowest for user acceptance (0.724), indicating that there was a slight difference in the perception of the various aspects of IFMIS usability by the respondents with various training levels and experience. The results of reliability indicate that all constructs are reliable in terms of internal consistency, which is required for the reliability of the data for subsequent analysis.

4.2. Objective 1: Relationship between ifmis and Audit evidence quality

4.2.1. Descriptive Statistics

Table 3. Descriptive Statistics for IFMIS and Audit Evidence Effectiveness

Variable	Mean	Std. Deviation	N
Audit Evidence Effectiveness	4.0852	0.582	54
IFMIS Index	4.1451	0.642	54
IFMIS Improves Availability of Financial Data	4.43	0.792	54
IFMIS Enhances Accuracy of Financial Transactions	4.17	0.720	54
IFMIS Reduces Manual Errors in Financial Reporting	4.06	0.712	54
IFMIS Generates Real-Time Financial Reports	4.19	0.702	54
IFMIS Increases Audit Trail Transparency	4.15	0.737	54
IFMIS Usage Improves Sufficiency of Audit Evidence	3.89	0.965	54

4.2.2. Correlation Analysis

Table 4. Correlation Between IFMIS Sub-Variables and Audit Evidence Effectiveness

IFMIS Dimension	r	p-value
Availability of Financial Data	0.256	0.031
Accuracy of Financial Transactions	0.433	0.001
Reduction of Manual Errors	0.398	0.001
Real-Time Financial Reporting	0.182	0.094
Audit Trail Transparency	0.427	0.001
Sufficiency of Audit Evidence	0.440	0.000

Correlation analysis revealed that the majority of the components of the IFMIS are positively correlated with audit evidence effectiveness. The highest correlations were found with sufficiency of audit evidence ($r = 0.440$, $p < 0.001$), accuracy of financial transactions ($r = 0.433$, $p = 0.001$), and audit trail transparency ($r = 0.427$, $p = 0.001$). There was a moderate positive correlation between the overall IFMIS Index and audit evidence effectiveness ($r = 0.432$, $p = 0.001$). Interestingly, the results indicate that not all of the relationships between audit evidence quality and auditor assessment were significant at the 5% level. In particular, real-time financial reporting ($r = 0.182$, $p = 0.094$) was not significant. This implies that auditors do not consider the timeliness of information to be as important as reliability and accuracy.

4.2.3. Regression Analysis

Table 5. Regression Model Summary — IFMIS and Audit Evidence Effectiveness

Model	R	R^2	Adj. R^2	Std. Error	F	Sig.
1 (IFMIS Index)	0.432	0.187	0.171	0.530	11.962	0.001

Table 6. Regression Coefficients

Predictor	B	Std. Error	β	t	Sig.
(Constant)	2.459	0.476	—	5.170	0.000
IFMIS Index	0.392	0.113	0.432	3.459	0.001

IFMIS explains 18.7% of the variation in audit evidence effectiveness ($R^2 = 0.187$, $F = 11.962$, $p = 0.001$). The regression coefficient verifies that the IFMIS has a positive correlation with audit effectiveness, where for every one unit increase in IFMIS, the audit effectiveness increases by 0.392 units ($\beta = 0.432$, $p = 0.001$). The explanatory power of IFMIS is moderate, suggesting that other variables, like efficiency, user competence and organisational support, also have an impact on audit results. The null hypothesis, Ho_1, was rejected: IFMIS has a statistically significant positive effect on audit evidence quality.

4.3. Objective 2: Audit evidence quality Before and After ifmis

Table 7. Descriptive Statistics for Audit Evidence Quality Before and After IFMIS

Dimension	Mean (Before)	Mean (After)	SD (Before)	SD (After)
Relevance	2.96	4.17	0.931	0.541
Reliability	2.89	4.17	0.883	0.575
Sufficiency	2.94	4.13	0.811	0.584
Timeliness	2.56	4.15	0.925	0.656
Understandability	2.94	4.17	0.960	0.505
Consistency	2.63	4.19	0.896	0.585
Traceability	2.63	4.20	0.896	0.528
Overall Quality Index	2.79	4.17	0.764	0.458

Table 8. Paired Samples t-Test Results for Audit Evidence Quality Dimensions

Dimension	Mean Diff. (Before–After)	t-value	df	Sig. (2-tailed)
Relevance	−1.204	−8.129	53	0.000
Reliability	−1.278	−8.362	53	0.000
Sufficiency	−1.185	−9.138	53	0.000
Timeliness	−1.593	−10.565	53	0.000
Understandability	−1.222	−7.968	53	0.000
Consistency	−1.556	−10.296	53	0.000
Traceability	−1.574	−10.272	53	0.000
Overall Quality Index	−1.381	−10.883	53	0.000

Note. Negative mean differences indicate post-IFMIS scores are higher than pre-IFMIS scores.

The paired sample t-tests showed that the audit evidence quality in all seven dimensions improved statistically significantly (all $p < 0.001$). The general quality index increased from 2.79 (below average) to 4.17 (high quality) and was a transformational shift ($t = -10.883$, $p = 0.000$). The greatest mean difference and very large effect size ($d = -1.438$) were shown in Timeliness, which showed that IFMIS could provide financial data in real time. Traceability ($d = -1.398$) and consistency ($d = -1.401$) also showed very large improvements. All Cohen's d values are greater than 1.0, demonstrating not only statistical significance but also meaningful practice. The null hypothesis, Ho_2, was rejected, which states that there is no significant difference in audit evidence quality before and after the implementation of IFMIS.

Table 9. Effect Sizes (Cohen's d) for Audit Evidence Quality Improvements

Dimension	Cohen's d	Interpretation
Relevance	−1.106	Large Effect
Reliability	−1.138	Large Effect
Sufficiency	−1.243	Large Effect
Timeliness	−1.438	Very Large Effect
Understandability	−1.084	Large Effect
Consistency	−1.401	Very Large Effect
Traceability	−1.398	Very Large Effect

Table 10. Descriptive Statistics for Efficiency Variables

Variable	Mean	Std. Dev.	N
Audit Evidence Effectiveness	4.085	0.582	54
Efficiency Index	4.114	0.450	54
IFMIS Reduces Time to Obtain Audit Evidence	4.28	0.596	54
IFMIS Reduces Physical Document Verification	3.83	0.863	54
IFMIS Improves Auditor and Agency Coordination	4.30	0.537	54
IFMIS Reduces Audit Adjustments	3.94	0.712	54
IFMIS Improves Overall Audit Process Efficiency	4.43	0.499	54
Technical Challenges Reduce Audit Efficiency	3.91	0.708	54

Table 11. Correlation Between Efficiency Index and Audit Evidence Effectiveness

Variable	Audit Effectiveness	p-value
Efficiency Index	0.681**	0.000
IFMIS Reduces Time to Obtain Evidence	0.605**	0.000
IFMIS Improves Coordination	0.642**	0.000
IFMIS Improves Overall Audit Efficiency	0.561**	0.000
IFMIS Reduces Physical Verification	0.427**	0.001
IFMIS Reduces Audit Adjustments	0.376**	0.003
Technical Challenges Reduce Efficiency	0.303*	0.013

*Note. ** $p < 0.01$; * $p < 0.05$.*

Table 12. Regression Model — Efficiency Index Predicting Audit Evidence Effectiveness

Predictor	B	Std. Error	β	t	Sig.
(Constant)	0.459	0.545	—	0.843	0.403
Efficiency Index	0.881	0.132	0.681	6.697	0.000

Note. $R^2 = 0.463$, Adjusted $R^2 = 0.453$, $F(1,52) = 44.853$, $p < 0.001$.

4.4. Objective 3: effect of ifmis on efficiency of Audit evidence Collection

The R^2 for the model Efficiency Index is 46.3%, which is significantly higher than the R^2 for the IFMIS index only (18.7%). The strong regression coefficient ($\beta = 0.681$, $p < 0.001$) suggests that efficiency is not only a by-product of IFMIS, but rather it is one of the key mechanisms by which IFMIS enhances audit performance. Coordination between auditors and agencies ($r = 0.642$) and reduced time to obtain evidence ($r = 0.605$) are the most influential efficiency drivers. The null hypothesis Ho_3 was rejected: IFMIS significantly improves the efficiency of audit evidence collection and analysis.

4.5. Objective 4: Challenges affecting Effective ifmis use

Table 13. Descriptive Statistics and One-Sample t-Test Results for IFMIS Challenges

Challenge Variable	Mean	SD	t	Sig.	Significant?
Technical Issues Hinder IFMIS Effectiveness	3.93	0.843	8.067	0.000	Yes
Infrastructure Limitations Hinder IFMIS	3.83	1.042	5.879	0.000	Yes
Lack of Training Hinders IFMIS Use	3.67	0.971	5.044	0.000	Yes
Resistance to Change Hinders Adoption	3.46	1.094	3.110	0.003	Yes
Inconsistent Data Input Reduces Reliability	3.24	1.063	1.664	0.102	No
Policy/Regulatory Gaps Hinder IFMIS	3.06	1.140	0.358	0.722	No
Data Security Concerns Hinder IFMIS	3.00	1.064	0.000	1.000	No

Note. Test value = 3 (neutral point). Significant at $p < 0.05$.

The one-sample T-tests against the neutral value (test value = 3) showed that technical challenges, infrastructure limitations, lack of training, and resistance to change are statistically significant challenges. The problems of data security concerns, inconsistent data input, and policy gaps were not statistically significant at 5%, implying that they are not as significant as operational and technical barriers. The null hypothesis Ho_4 was rejected; that is, technical, infrastructural and training issues are significant factors that impact the effectiveness of IFMIS in generating credible audit evidence.

4.6. Qualitative Findings

Table 14. Summary of Thematic Findings Across Study Objectives

Objective	Key Theme	Summary of Finding
Quality of audit evidence	Improved reliability & transparency	IFMIS enhances accuracy, traceability, and credibility of audit evidence
Quality of audit evidence	Documentation limitation	Lack of embedded supporting documents (invoices, contracts) reduces completeness
Pre vs. post IFMIS quality	Improved quality after IFMIS	Audit evidence became more reliable and easier to verify post-implementation
Pre vs. post IFMIS quality	Training and user errors	Data inconsistencies arise from limited user training and knowledge
Efficiency of audit processes	Faster and more efficient processes	IFMIS improves speed and coordination in audit evidence collection
Efficiency of audit processes	Infrastructure and access constraints	Limited access and ICT challenges constrain real-time verification
Challenges of IFMIS use	Capacity and training gaps	Continuous training for auditors is needed for full system utilization
Challenges of IFMIS use	System and infrastructure limitations	Poor ICT infrastructure and weak system integration reduce effectiveness

The qualitative results support the quantitative results. The majority of respondents reported that IFMIS increased the reliability, accuracy and traceability of financial information. One of the common challenges was the lack of embedded supporting documentation: as one respondent (R3) said, 'IFMIS can only guide auditors to documents; hard copy documents are necessary,' which indicates a two-system approach in which digital and manual systems were used together. Another respondent (R4) agreed that 'audit work is faster than manual systems', and R6 said that 'limited access to IFMIS impacts real-time verification'. These qualitative results are in line with the quantitative results, which mainly attribute the system impact to better coordination and less evidence collection time, and show that infrastructure and competence of the user moderate the impact of the system.

5 Discussion

5.1. Ifmis and Audit evidence quality

The results show that a statistically significant positive relationship exists between IFMIS use and quality of audit evidence, which aligns with the systems theory that posits that organisational success is dependent on the interrelatedness of subsystems (Bertalanffy, 1950; Kinyua, 2016). IFMIS enhances the financial data subsystem by making information more accessible, transparent and traceable. However, the documentary subsystem is not fully integrated (invoices, contracts and other supporting documents are not in the system), which reduces the level of auditing. The results of regression analysis show that IFMIS accounts for 18.7% of the variance in the effectiveness of the audit, which means that IFMIS is an 'enabling' factor and not a 'determining' one, as was concluded by Moll and Yigitbasioglu (2019) when they stated that digital systems add transparency but do not replace professional judgement.

The perceived usefulness of IFMIS is high from a TAM perspective, as it is perceived to be faster, more accessible and more transparent, but perceived ease of use and system completeness are limiting the use of the tool, especially by users who have not received proper training (Davis, 1989; Venkatesh and Davis, 2000). Correlation shows that the transparency of the audit trail and data accuracy are more important to audit effectiveness than the timeliness of the audit, as agency theory emphasises that the value of information to the agency is more important than the speed of the report (Jensen & Meckling, 1976).

5.2. Audit evidence quality Before and After ifmis

This study shows a wide and statistically significant improvement in audit evidence quality after the implementation of IFMIS. The overall quality indicator moved from 2.79 to 4.17, with the very high effect sizes of timeliness, consistency and traceability suggesting a reconfiguration of the system as a whole, which is consistent with systems theory's argument that the integration of improvements cascades throughout the financial system (Bertalanffy, 1950). The most significant enhancements in timeliness and traceability are consistent with agency theory (Jensen & Meckling, 1976), which is the core design of IFMIS, as it aims to minimise the information gap between agents and principals in a real-time transactional platform. The overall decrease in standard deviations of all the variables after IFMIS suggests that not only does IFMIS boost the average performance, but it also decreases audit practice variability, which points to process homogenisation among departments.

5.3. Efficiency of Audit evidence Collection and analysis

The Efficiency Index proved to be the most effective predictor of the effectiveness of audit evidence ($R^2 = 0.463$), indicating that efficiency is not just a side issue but a major concern when considering how to improve audit performance. Most of these gains are due to coordination and timely access to evidence, as found by Bierstaker et al. (2014) and Phiri and Banda (2021). Despite these advances, occasional downtime, access limits and data entry inconsistencies still impact operational efficiency, as found by Rikhardsson and Dull (2016), who stated that continuous auditing systems are more efficient but still need human

intervention to ensure data quality. IFMIS reduces information asymmetry because it provides timely access to financial information for the auditors, reducing delays and increasing financial transparency from an agency theory perspective.

5.4. Challenges affecting Effective ifmis use

The results indicate that technical, infrastructure and human capacity limitations are all barriers to the effectiveness of IFMIS. The top challenges are technical issues, such as system downtime, software glitches, and connectivity problems, which are significant factors in maintaining the ability to provide real-time data. This is exacerbated by unreliable internet and hardware limitations, as outlined by Abdelraheem et al. (2020), who state that IT systems in developing countries rely on proper infrastructure for improvement. Lack of user training affects the use of the system effectively, and resistance to change is the behavioural aspect of technology adoption discussed in TAM (Davis, 1989). These challenges serve as moderating variables that can reduce the relationship between the quality of IFMIS and the quality of audit evidence, even if the technology is good.

6 Conclusions and Recommendations

6.1. Conclusions

This study found that IFMIS has had a positive impact on the quality of audit evidence and audit efficiency in the public sector in Zambia. The system provided substantial benefits for all of the dimensions of audit evidence measured, including timeliness, traceability, consistency, reliability, relevance and sufficiency, and also made audit processes more efficient by improving the coordination and audit evidence collection time. All changes in the overall audit evidence quality were statistically significant at the 1% level, with the paired sample analysis showing that the quality of the audit evidence shifted from 2.79 to 4.17 on a five-point scale. Efficiency improvements explain 46.3% of the variance in audit effectiveness, making it an important mediator. The potential of IFMIS is limited, however, by technical problems, lack of ICT infrastructure, lack of user training and lack of change. Thus, the effectiveness of IFMIS depends not only on the technology itself but also on the quality of its implementation, institutional support and users' capability.

6.2. Recommendations

9. Strengthen ICT infrastructure by investing in reliable internet connectivity, modern hardware, and robust server capacity to reduce system downtime and connectivity issues.

10. Develop and institutionalize continuous, practical training programmes for IFMIS users to improve technical competence, reduce data entry errors, and maximize system utilization.

11. Enhance system integration by extending IFMIS to cover supporting documentation (invoices, contracts, payment vouchers) to eliminate the current dual-system dependency in audit evidence.

12. Implement structured change management programmes, including stakeholder engagement and communication strategies, to reduce resistance and promote full adoption.

13. Introduce stronger data validation and verification controls within IFMIS to minimize inconsistencies in financial data input across ministries and spending agencies.

14. Develop clear policy and operational guidelines for consistent IFMIS use across all public institutions, supported by regulatory frameworks that align with audit requirements.

6.3. Directions for Future research

Future research should explore the durability of the improvements in quality of audit evidence that IFMIS creates, the specific ways in which system downtime negatively impacts audit accuracy and audit completion time, the relationship between different levels of user training and the quality of audit evidence created by IFMIS, and the connection between inconsistent data entry and financial misstatements. Comparative studies of government institutions and between countries at similar stages of development would also contribute to understanding the contextual factors that moderate the effectiveness of IFMIS.

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