

Electronic Invoicing and Cost Control in Hotel Industry in Akwa Ibom State, Nigeria: A Case Study of Havilla Towers and Hotels Uyo

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ABSTRACT

A case study on electronic invoicing and cost control in hotel industry in Akwa Ibom State, Nigeria was conducted in Havilla Towers and Hotels Uyo. As drawbacks of time-consuming and error-prone manual invoice processing become increasingly evident, more companies are switching to electronic invoicing as a convenient alternative. A sample of 60 staff members of Havilla Towers and Hotels Uyo, Akwa Ibom State was used. A simple regression analysis technique was used for data analyses. Result shows that a positive e-invoicing has a significant effect on cost control in Havilla Towers and Hotels Uyo, Akwa Ibom State. The research concluded that e-invoicing has a positive effect on cost control in Havilla Towers and Hotels Uyo, Akwa Ibom State. It was recommended that management of hotels should adopt electronic technology involving e-invoicing to reduce the time wasting associated with manual documentation.

Keywords: *E-invoicing, Waste, Transaction, Saving, labour, Cost, Control.*

1. INTRODUCTION

The digital transformation of corporate operations has revolutionized several sectors in the contemporary period, including the hotel and tourism industry. E-invoicing is the antidote to the inefficiencies of the past, hence, an integral part of an e-

procurement system. More than just a technological upgrade, it is a strategic shift that redefines financial operations (Brown, 2020). E-invoicing replaces manual processes with automation, eliminating the bottlenecks that hinder operational agility. The whole invoicing process is faster, allowing the Chief financial officers (CFOs) to concentrate on financial planning instead of administrative tasks. E-invoicing is the process of sending and receiving invoices in a digital format such as PDF, XML, or EDI (Mustapha and Saidu, 2021).

E-invoicing is the process of automatically generating a payment invoice using a computer. In the context of digital procurement, an e-invoicing is automatically generated from the order information which reduces costs by eliminating paper, postage, printing, and storage expenses as well as improving efficiency and compliance. It streamlines information processing, reduces errors, improves customer service, shortens the payment cycle-since the system automatically issues an invoice once an order has been filled, by reducing processing and filing costs and also eliminates bulky paper use, among other benefits (Hepp and Haubener, 2021).

By way of minimizing waste and controlling labour costs e-invoicing being a fundamental part of digital procurement, streamlines invoice management and simplifies how invoicing and compliance documents work together. By digitizing invoice data, e-invoicing reduces the risk of invoice errors and exceptions. It enables early payment discounts, optimizes work capital and cash flow management, avoids over payment and helps improve supplier's cash flow (Rocha, 2022). E-invoicing methods are used by trading partners such as customers and their suppliers to present and monitor transactional documents between one another and ensure that the terms of their trading agreement are being met. These documents are not restricted to invoice alone but include debit notes, payment terms, credit notes, payment instructions and remittance slips. E-invoicing involves a number of different technologies and entry options and is used as an umbrella term to describe any method by which an invoice is electronically generated and presented to a customer (Wang and Kern, 2022).

To save transaction costs, E-invoices are usually generated using internet-based platforms. They can be exchanged in a number of ways and uploaded using e-mails, virtual printers or web applications (Obialor, 2020). Foreexample, the e-invoicing company may use imaging software to capture data from PDF or paper invoices and input them into an invoicing system. This streamlines the filing process while positively impacting sustainability efforts. While some organizations have their own in-house e-invoicing machinery, some companies hire a third party to implement the process (Lawal, 2017).

With the aforementioned benefits and procedure of e-invoicing as a new development in digital procurement, it has become necessary to examine the effect of E-invoicing on cost control in organizations. Cost control refers to the practice of identifying and reducing expenditure. Being a corrective function achieved through continuous process of analysis, cost reduction has dimensions such as transaction time saving, waste minimization, and labour control, among other techniques designed to achieve it (Premalatha, 2022). By transitioning from labour-intensive paper-based billing to electronic invoicing solutions, logistics firms can achieve greater accuracy, shorter processing times, enhanced transparency, and reduced costs. This review places particular emphasis on the potential cost savings that can be achieved. Implementing electronic invoicing offers the possibility of significant cost reductions associated with manual data entry, printing, mailing, and paper document storage.

Moreover, automation minimizes errors and disputes, consequently lowering expenses incurred in rectifying mistakes and resolving conflicts. By optimizing billing cycles and simplifying cash flow management, hotels and tourism industries can allocate resources more efficiently, resulting in cost savings (Tiwari et al, 2023). In addition to cost savings, the deployment of e-invoicing also has a profound impact on operational efficiency within hotel and tourism operations. Automation of invoicing processes enables faster processing and approval of invoices, leading to shorter payment cycles and improved cash flow (Chang, 2017). This increased efficiency facilitates stronger relationships with suppliers and customers, fostering a more collaborative and productive environment. Real-time monitoring and tracking of invoices provided by electronic invoice enable managers of hotels to gain comprehensive visibility into their financial activities, identify bottlenecks, and make informed decisions for process optimization (Siddiqui et al, 2022).

Statement of the Problem

Before the era of digital transformation, manual invoicing reigned supreme. The landscape was fraught with paper-based processes, manual data entry, and convoluted approval workflows. These inefficiencies came at a steep cost, both in terms of time and financial resources. Organizations are known to grapple with delayed processing, errors, disputes, and the laborious task of reconciling discrepancies. It is an expressed wish of every organization to enable transparent

procedures and outcomes in every aspect of procurement. This aim may be achievable with the use of e-invoicing hybrid technology instead of the manual prototype.

However, organizations like the hotels and tourism industries that claim to have embraced digital procurement may not have effectively and efficiently employed the core e-invoicing strategy or competences in their procurement practice. This may adversely affect organizational performance indicators in the current environment of technological digitization. Extant literature accessed such as research carried out by Antoun et al, (2019), Rocha (2022), Cichosz et al, (2020), Poel et al (2016) could not examine e-invoicing independently as a key player in achieving procurement digitization. This study attempts to bridge the gap by examining the relationship between electronic invoicing and cost control in Havilla Towers and Hotels Uyo, Akwa Ibom State with particular reference to variables such as transaction time saving, waste minimization, and labour control.

Objectives of the study

The main objective of the study was to examine the relationship between electronic invoicing and cost control in Havilla Towers and Hotels Uyo, Akwa Ibom State. The specific objectives are to;

1. Ascertain the effect of E-invoicing on transaction time saving in Havilla Towers and Hotels Uyo, Akwa Ibom State.
2. Determine the influence of E-invoicing on waste minimization in Havilla Towers and Hotels Uyo, Akwa Ibom State.
3. Assess the effect of E-invoicing on labour control in Havilla Towers and Hotels Uyo, Akwa Ibom State.

Research Hypotheses

The following hypotheses were formulated to guide the study:

- H₀1: E- invoicing has no significant effect on transaction time saving in Havilla Towers and Hotels Uyo, Akwa Ibom State.
- H₀2: E- invoicing has no significant influence on waste minimization in Havilla Towers and Hotels Uyo, Akwa Ibom State.
- H₀3: E- invoicing has no significant effect on labour control in Havilla Towers and Hotels Uyo, Akwa Ibom State.

2. Review of Related Literature

Concept of Electronic Invoicing

Businesses may accelerate invoice processing and approval by automating invoicing operations, resulting in shorter payment cycles and increased cash flow. This increase in efficiency allows hotels and tourism industries to improve their relations with suppliers and consumers, generating a more collaborative and productive environment. E-invoicing allows for real-time monitoring and tracking of bills, giving industry managers a full perspective of their financial activities, and allowing them to spot bottlenecks and make educated decisions for process optimization (Chang, 2017). Types of invoices include the Pro forma invoice, credit memo (credit invoice), debit memo, mixed invoice, commercial invoice, time- sheet invoice, interim invoice, final invoice, and recurring invoice, among others. E-invoicing represents a departure from conventional paper-based invoicing, introducing a digital framework for the exchange of invoice documents between suppliers and customers. Within the dynamic logistics sector, the adoption of electronic invoicing transcends mere technological evolution; it signifies a strategic imperative poised to revolutionize the way financial transactions are conducted and operational efficiencies are achieved (Antoun et al. 2019).

Hepp and Haubnar (2021) defined e-invoicing as the use of computer to generate a transaction invoice usually through the internet. Chang (2017) defined it as a billing process by which an invoice is electronically presented to a customer for payment. E--invoice is a digital invoice containing billing information presented in a structured format that is transmitted electronically from supplier to customer. E-invoicing documents can be exchanged in a number of ways and can be uploaded using emails, virtual printers or web applications (Dubla and Krose, 2019). E-invoicing company may use imaging software to capture data from Portable Document Format (PDF) or paper invoices and input it into their invoicing system. This streamlines the filing process while positively impacting on sustainability efforts (Subho, 2022).

According to Tiwarri et al (2023), one of the most fruitful activities an organization can do on its digital transformation path is a systematic approach to electronic invoicing. Humans make mistakes, so data-entry errors are almost inevitable when manually creating invoices. Errors annoy customers and can potentially result in lost revenue and take time and energy to fix. Manual invoice processing is time-consuming not only for suppliers but also their customers, who

must spend a considerable amount of time manually checking every invoice against the associated purchase orders and goods receipts. Having to print and mail invoices adds expenses for envelopes and postage, plus the cost of the employee time required. Risks of fraud and duplicated payments are experienced in hotels when invoices are created manually, instead of generated directly from transactions, there's a greater potential for duplicated, inflated or fake invoices. Manual processes can result in slower bill payment. For suppliers, the delay negatively impacts cash flow. For customers, it can mean missing out on early-payment discounts (Egvide, 2019).

Transaction Time Saving

Brown (2022) explains time saving in the field of business as reducing the amount of time needed to accomplish a task. He argues that time is the second most important asset of the organization after human resource. According to Premalatha (2022), to save time is to save money. Strategies of time saving in business operations include carrying out time audit in business, utilize wait time and routine free periods, plan business transactions in advance, allocate time to every task and eliminate repetitive tasks, among others. Electronic invoicing is supposed to support transaction time saving since it works at the speed of light.

Waste Minimization

Waste minimization is a set of practices intended to reduce the amount of waste material generated in the course of production or service rendering. By reducing or eliminating the generation of waste, waste minimization supports efforts to promote a more environmental friendly production while saving costs for the organization. Cost saving through waste minimization stem from two dimensions such as cost of material being wasted and cost of managing the waste (Siddiqui et al, 2022). Waste minimization involves redesigning products and services or changing societal pattern of consumption and production. Viewed from this perspective, e-invoicing is supposed to have a positive effect on waste minimization in that it eliminates excessive paper work thereby saving paper and other stationary materials that go into manual invoicing (Brown, 2020).

Labour Control

Labour control is a techniques adopted to bring down labour costs to acceptable level. Labour cost is one of the major costs of production that may

increase unnecessarily due to inefficiency of workers, wastage of materials by workers, idle time, unusual overtime work and high labour turnover. The management of Havilla Towers and Hotels should device effective techniques for controlling labour cost to ensure maximum outputs of better quality at the most lowest cost through proper utilization of the labour force. Labour cost control involves such systems, procedures, techniques and tools used by the management in order to keep the labour cost as minimum as possible (Premalatha, 2022).

Cost Control

Otundo and Martin (2021) define cost control as the practice of identifying and reducing business expenses to increase profits. It is an important factor in maintaining and growing profitability. Cost control aims at ensuring that resources are used to the best advantage. It helps maximize profitability by optimizing expenses, enabling businesses to generate higher profits and improve financial performance. Lawal (2017) posits that real cost control comes from greater productivity or efficiency in the procurement of inputs. Greater productivity may come from obtaining a large quantity of production from the same facilities or using materials of lower price and of different quality without sacrificing the quality of the finished products. This means reducing cost through the process of input substitution. Egbide (2019) also outlines that cost control can be achieved through simplifying the process of manufacture as well as by changing the features of the products suitably without covering the quality of the product.

Cost control in the context of procurement requires higher efficiency in sourcing, rendering, informing, invoicing and tendering. Subho (2022) identifies the various techniques for achieving cost control include variety reduction and simplification, improvement in design, material control, labour control, automation, operations research, market research, financial control, value analysis, quality research and measurement; cost-benefit analysis, budgetary control, standard costing, standardization of products, tools and equipment; overhead control, production planning, contribution analysis, programme evaluation and review technique and job evaluation among others. In this study, the chosen dimensions of cost control in a supposed relationship with e-invoicing are transaction time saving, waste minimization, and labour control.

Manual invoice according to Cichosz et al (2020), processing is time-consuming not only for suppliers but also their customers, who must spend a considerable amount of time manually checking every invoice against the associated

purchase orders and goods receipts. Having to print and mail invoices adds expenses for envelopes and postage, plus the cost of the employee time required. Risks of fraud and duplicated payments are experienced in hotels when invoices are created manually, instead of generated directly from transactions, there's a greater potential for duplicated, inflated or fake invoices. Manual processes can result in slower bill payment. For suppliers, the delay negatively impacts cash flow. For customers, it can mean missing out on early-payment discounts.

Theoretical Review

Transaction Cost Incentive Theory

The theory of incentive versus transaction costs brings awareness on provision of incentives and reduction of transaction costs in the public sector. The theory holds that cost-plus contracts are preferred to fixed price contracts. According to Bajari and Tadelis in Chang (2017), in fixed-price contracts, the buyer offers the seller a pre-specified price for completing the supply project. A cost-plus contract does not specify the price but rather reimburses the contractors stipulated fee for cost-plus. Either the contractor or the buyer has private information at the onset of a procurement project and both shared uncertainty about many important changes that may occur after signing the contract and beginning the process. These uncertainties include design failure, unanticipated site and environmental conditions, and changes in government regulation.

Contract Theory of Procurement

The contract theory of procurement was propounded by Tanner Edward in 1993. Tanner(1993) in Subho (2022) states that the typical procurement and supply chain management process is grounded on institutional economics for contracting. According to Tanner, the implication of the economics of contracting for procurement and supply claim management practice is that suppliers can (and actually do) exhibit various forms of opportunistic behavior which can damage the value for themoney received by the buyer.

Key strands of this theory draw from the agency theory. Agency theory applies broadly to circumstances in which one actor (the principal) delegates' responsibility for the execution of valued activities to another (the agent). The

principal ensures that these activities are undertaken in a way that serves his interests, rather than those of the agent. It is perhaps best known as the basis for understanding issues of ownership and control within business organizations where managers are expected to act as agents on behalf of owners. This principal-agent relationship can also be seen when a buyer (principal) engages a supplier (agent) to deliver a good or service.

From the basic assumption of the contract theory that suppliers can and do exhibit various forms of opportunistic behaviours which can damage the value for money received by the buyer. Tanner (1993) defines opportunism as self-interest seeking behavior, which extends the notion that actors simply aim to maximize their self-interest in an open and honest way to include blatant and subtle strategic behavior. This theory therefore focuses attention on the behavioural hazards that can arise when a buyer engages an external supplier to deliver a product. The theory is underpinned with the assumption that both buyer and supplier are utility maximizers and that consequently, the latter is not likely to always act in the interest of the former. The implication of this theory to the e-invoicing hybrid technology is that self-interest maximizing behaviours can be controlled by end-to-end e-invoicing, such that the malpractices of middle agents are eliminated.

Mustapha and Saidu (2021) examined prospects of E-Procurement implementation in the Federal Capital Territory, Abuja. The results showed that there was no significant difference among responses provided by the research subjects and that e-procurement had significant prospects to encourage transparency in public sector projects. Hepp and Haubner (2021) studied the adoption and routinization of digital procurement in German building industry. Their study contributed to and validated an existing empirical framework in an industry that is slow in the adoption of e-business practices in comparison with other industries.

Premalatha (2022) examined cost control and profitability of selected manufacturing companies in Nigeria. Judgemental technique was used to select 23 manufacturing companies in South West Nigeria, listed in the Nigeria Stock Exchange. The study made use of secondary data generated in the period 2005 to 2017, from audited financial statements of the companies. The result showed that there was a significant negative relationship between raw material cost and pretax profit among the companies.

METHOD

The research employed a descriptive survey research design on a population of 60 staff of Havilla Towers and Hotels Uyo, Akwa Ibom State. A pilot testing was conducted using a few members of staff in determining the efficiency of the questionnaires copies as a way of determining the accuracy and validity of the gathered data. Self-completion questionnaires were employed using open and closed ended question and used the simple regression method for data analysis.

RESULTS AND DISCUSSION

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.824 ^a	.679	.659	.876	.679	33.783	3	48	.000

Source: Research Data (2024)

Table 1 shows that 0.659 (65.9%) as the value of adjusted R Square showing the extent to which cost control is determined by transaction time saving, waste minimization, labour control due to E-invoicing at Havilla Towers and Hotels Uyo. Therefore, the remaining percentage (34.1%) should be studied to determine how other factors affect cost control in the hotel industry.

Table 2: Analysis of Variance

Model	Sum of Squares	df	Mean Square	F	Sig.
1	77.818	3	25.939	33.783	.000 ^a
Regression	36.856	48	.768		
Residual Total	114.673	51			

Source: Research Data (2024)

The value 0.000^a shows the significance level is less than 0.05 showing a statistical significance of the model on how independent variables studied influenced cost control in the hotel industry in Uyo Akwa Ibom State. The Table 2 also indicate that

F calculated value is greater than the value of F tabulated ($33.783 > 25.939$) at 5% significance level confirming the significance of the model.

Table 3: Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.524	1.075		1.790	.000
Transaction Time Saving	0.643	.268	5.275	2.395	.001
Waste Minimization	0.855	.087	3.882	9.772	.004
Labour Control	0.525	.344	1.367	2.981	.002

Source: Research Data (2024)

The findings in Table 3 revealed that holding independent variables constant (Transaction time saving and Waste minimization) to a constant zero, the application of E-invoicing at Havilla Towers and Hotels Uyo would be at 0.524 factor. A unit increase in transaction time saving and waste minimization would lead to a unit increase in cost control at Havilla Towers and Hotels Uyo due to E-invoicing by a factor of 0.643, 0.855, and 0.525 respectively. The established regression equation was as follows; $Y = 0.524 + 0.643X_1 + 0.855X_2 + 0.525X_3$; Where $Y =$ Cost Control, $X_1 =$ Transaction Time Saving, $X_2 =$ Waste Minimization, $X_3 =$ Labour Control.

The result in Table 3 further indicate that Waste minimization had the highest influence on cost control at Havilla Towers and Hotels Uyo as shown by a factor of 0.855 followed by transaction time saving with a factor of 0.643 and labour control with a factor of 0.525. The relationships ($p < 0.05$) was all significant with Waste Minimization ($t = 9.772$, $p < 0.05$). Waste Minimization have a greater correlation with cost control as it has a direct involvement in redesigning products and services or changing societal pattern of consumption and production. E-invoicing as stated by Lawal (2017) is supposed to have a positive effect on waste minimization in that it eliminates excessive paper work thereby saving paper and other stationary materials that go into manual invoicing.

From the responses, the respondents are of the firm belief that the industry possesses the skill to engineer cost control in their organization. Regarding the effect transaction time saving has on E-invoicing, Table.3 reveals that transaction time saving has a positive and significant ($B=0.643$, $P_{0.004} < 0.005$) effect on cost control. The result shows that, as transaction time saving is being improved; cost control will increase by 64.3%. Hence, we reject the null hypothesis and accept the alternative



by concluding that, E-invoicing has positive and significant effect on transaction time saving. The findings are supported by that of Brown (2022), which shows that time saving in the field of business reduces the amount of time needed to accomplish a task. However, the findings are contrary to the findings of Hepp and Hanbner (2021) that claimed no significant relationship exists between e-invoicing and transaction time saving, waste minimization, and labour control respectively.

Cost control in the area of E-invoicing cannot be achieved, improved, and sustained without waste minimization and labour control. Management of the study Hotel industry ensures adequate E-invoicing practice which is a prerequisite for cost control. The influence of waste minimization and labour control on E-invoicing is revealed in the regression model of Table 3. The result indicated a positive and significant ($B=0.855$, and $0.525 P_{0.003}<0.005$) influence of waste minimization and labour control on E-invoicing at Havilla Towers and Hotels Uyo. Implying that a control by management on waste minimization and labour control will increase cost control by 85.5% and 52.5 % respectively. The study's findings are supported by that of Siddiqui et al. (2022) which stated that e-procurement and e-invoicing plays crucial role in the future of businesses, and finds that many businesses have already begun to make the switch.

CONCLUSION

Before the era of digital transformation, manual invoicing reigned supreme. The landscape was fraught with paper-based processes, manual data entry, and convoluted approval workflows. E-invoicing, is a revolutionary tool that has significantly altered financial transactions and operational processes within logistics operations. By transitioning from labour-intensive paper-based billing to electronic invoicing solutions, logistics firms can achieve greater accuracy, shorter processing times, enhanced transparency and reduced costs. Regarding the effect transaction time saving has on E-invoicing, result shows that transaction time saving has a positive and significant ($B=0.643$, $P_{0.004}<0.005$) effect on cost control. The result shows that, as transaction time saving is being improved; cost control will increase by 64.3%. Hence, we reject the null hypothesis and accept the alternative by concluding that, E-invoicing has positive and significant effect on transaction time saving.

Cost control in the area of E-invoicing cannot be achieved, improved, and sustained without waste minimization and labour control. The influence of waste minimization and labour control on E-invoicing result indicated a positive and significant ($B=0.855$, and 0.525 $P_{0.003}<0.005$) influence of waste minimization and labour control on E-invoicing at Havilla Towers and Hotels Uyo. Implying that a control by management on waste minimization and labour control will increase cost control by 85.5% and 52.5 % respectively.

RECOMMENDATIONS

- i. Management of hotels should adopt electronic technology involving e-invoicing to reduce the time wasting associated with manual documentation.
- ii. To minimize material waste in digital procurement practices, hotel industries should adopt Electronic invoicing in all their practices.
- iii. Managers should use e-invoicing to cut down cost of labour in supply chains to reduce excessive labour costs.

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