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THE CONDITIONS FOR A SUCCESSFUL DIGITAL TRANSFORMATION FOR A SUCCESSFUL AUDIT FIRM

LES CONDITIONS D'UNE TRANSFORMATION DIGITALE REUSSIE POUR UN CABINET D'AUDIT PERFORMANT

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Abstract

The digital transformation in the current context is a necessity to survive more than used to seize opportunities. Thus regardless to the type or kind of the organization and regardless to its field of activity, digitalization has just become indispensable and necessary to survive. Indeed, in an environment that is becoming more and more digitalized, audit firms must implement this digital transformation. However, for an efficient and successful implementation, specific and general conditions are required. Indeed, an organizational culture that promotes digital, an effective organizational change, a specific set of resources and competencies and organizational agility are sine qua non conditions for a successful digital transformation. In addition, other conditions are essential for any project implementation, such as team commitment and follow-up, collaboration between different stakeholders, effective internal communication and enriching employee training. For a successful digital transformation all these conditions are essential and constitute a basic pillar for its implementation in order to guarantee a successful and an effective audit firm.

Keywords : Digital ; Audit firm ; Digital transformation ; Organizational change ; Performance.

Résumé

Le digital constitue aujourd'hui un vrai enjeu majeur pour toute organisation quel que soit son secteur d'activité ou ses particularités. En effet, les cabinets d'audit aujourd'hui recourent à la transformation digitale afin de suivre la tendance environnementale dans la mesure où cette transformation est considérée comme une nécessité pour survivre. Cependant, pour une mise en place réussie, des conditions particulières et générale s'imposent. En effet, une culture organisationnelle favorisant le numérique, un changement organisationnel efficace, un ensemble de ressources et de compétences particulières et une agilité organisationnelle constituent des conditions sine qua non pour une transformation digitale réussie. En outre, d'autres conditions sont essentielles pour toute mise en œuvre d'un projet touchant une dimension liée au digital, notamment celles liées à l'engagement d'équipe et le suivi, la collaboration entre les différents intervenants, une communication interne efficace ainsi qu'une formation enrichissante des collaborateurs. Toutes ces conditions sont indispensables afin d'assurer une transformation digitale réussie pour garantir un cabinet d'audit performant.

Mots clés : Digital ; Cabinet d'audit ; Transformation digitale ; Changement organisationnel ; Performance.

Introduction

"*The species that survive are not the strongest or the smartest, but the ones that adapt best to change*." C. Darwin, according to this quotation, in order for species to guarantee their survival, they must adapt with the evolution of their environment, such as Nelson & Winter's idea in the evolutionary approach that conditions the survival of a company to adaptation to its environment. Indeed, today's environment is characterized by increased technological change. In this highly digitalized environment, companies are faced with major strategic challenges that force these companies to follow this digital trend while offering special growth and development opportunities. The question is: ***What conditions are required for a successful digital transformation in an audit firm ?***

To address this issue we will need to answer the following questions: *What is digital transformation? what role does organizational culture play in digital transformation? what organizational change is needed to transform digitally? are there specific resources and skills required to ensure an effective digital transformation? what is the place of organizational agility in this regard? and what are the general conditions for any digital project?*

To analyze this issue and find answers to these questions, we conducted an exploratory qualitative analysis. This choice is explained mainly by the complexity of the subject and the limited literature devoted to the subject of digital transformation, given that it is a topical subject par excellence. In fact, interviews were conducted with digital stakeholders and members of audit firms that have brought digital to their organizations.

To address the issue, we will begin our paper with a conceptual definition of digital transformation terms and performance. Next, we will highlight the theoretical framework of a set of theoretical approaches addressing the same theme, then present our research methodology and present and discuss the main results obtained.

1. Conceptual framework

Before discussing the topic, it is important to highlight the key concepts of the topic in order to facilitate understanding of the rest of the article and to agree on its basic concepts and concepts.

1.1 Definition of digital transformation

The world today is characterized by a very particular context, the core of which is digital and digital transformation. Indeed, when we talk about digital transformation we are talking about

the use of all digital technologies available by the company and this in all departments of the company without exception. And it is here that digital transformation differs from digitalization in that digitalization concerns only a specific function, department or process. Once we talk about the digitalization of all the processes of the company, this is where we talk about the digital transformation. Indeed, digital technology is both an opportunity to be seized in order to achieve performance and at the same time a necessity that conditions the survival of the company. Today, we are witnessing a real revolution that is accelerating day after day (Dorn, 2016), it is taking place in all fields and affects all organizations, regardless of size or sector of activity, even in sectors that were never imagined that will be affected by digital technology such as agriculture, where today we are witnessing what is meant by agriculture 4.0, which goes beyond the level of a simple agricultural sector, at this level, digital technology is seen in the use of drones and sensors to collect information on weather and animals, as well as in the environment use of agricultural machinery incorporating electronic remote control and via connected devices that operate entirely independently. Today, we are witnessing a new function, namely the Chief Digital Officer (CDO), or director of digital strategies, who has been able to integrate the boards of directors of large companies such as Starbucks, Orange or even Nestlé, which he explains well the impact of this digital transformation on the company's upheaval and which asks to explain well the reason behind its establishment especially when one seeks to achieve a high level of performance through this digital transformation.

1.2 Definition of performance

In general, performance is a result that is quantified in the context of a well-defined activity. At enterprise level, performance shall express the degree of achievement of the objectives pursued and the degree of means used to achieve those objectives pursued. A successful audit firm must be both efficient and effective. It is effective when it achieves its objectives and is considered efficient when it achieves those objectives at a reduced cost. However, a third component that is added to talk about performance (Gilbert Model, 1980) (Carine Chemin and Patrick Gilbert, 1980)) is relevance, which concerns the link between the objectives set and the means, in other words the means set to achieve the objectives must be perfectly appropriate and show a fair amount by determining exactly how much is needed to achieve the objectives, insofar as means set more than need and without use can be a source of waste or financial deficit in the case, in particular, of an additional loan which will not be exploited

because of a lack of correct forecast. Thus, according to Marion et al. (2012), the main sources of performance for an enterprise are related to its strategic position, its resources and how those resources are implemented. In addition, Barney (1991) synthesizes the notion of performance by indicating that performance depends directly on the ability of the firm to mobilize and orchestrate its resources to transform environmental conditions to its advantage.

2. Theoretical framework

Literature analysis allowed us to understand several conditions that were considered sine qua non for effective digitalization and successful digital transformation. The adoption of digitalization within an organization is part of the adoption of technological innovations. Indeed, this leads us to question, in theoretical terms, the conditions that can explain the success of the adoption of a new innovation, particularly that of a technological innovation within an organization. For this, Miles et al. (2009) described well the different conditions for effective innovation, as these conditions encompass everything related to access to finance, human capital, basic infrastructure and knowledge holding. These elements are also part of the theory of resources and skills based view (E. Penrose, (1959) B. Wernerfelt (1984), J.B. Barney (1991). As well as in the context of the knowledge-based approach (Nonaka and Takeuchi, 1995) in that knowledge is a major pillar in digital adoption and strategy success.

In addition, a study was conducted by McKinsey with R. Pascale, A. Athos, T. Peters and R. Waterman, where they grouped the key success factors of an organization into 7 fundamental elements whose shared values, which are the foundation of the organizational culture, constitute the center of these 7 factors and on which these factors depend. Indeed, organizational culture is considered to be the determining factor in the success of digitization in the organization. For Ed. Schein (1985): "culture *is a success factor for the company, a basic assumption model, which a given group has discovered, invented and developed by learning to cope with problems of external adaptation and internal integration, which have been sufficiently proven to be considered valid and therefore be taught to new members as the right way to deal with problems".*

Successful transformation requires effective organizational change. In effect, Bélanger (1994) defines change as "*the transition from a current state to a desired state, from a current original situation, considered inadequate, to another considered more suitable, which better meets the requirements of the environment or the new aspirations of the persons concerned*." Thus, according to DiMaggio and Powell, there are three possible causes of external change,

coercive causes which come from the State in the form of the rules prescribed by that public authority, normative causes in meeting the expectations of other organizations (customers, partners, contractors, etc.) or finally mimetic causes in so far as the company sometimes adopts certain changes only because it has observed that such a change is a source of performance for another company (benchemarking action). To this end, our empirical study will also identify the cause of this digital-related organizational change.

Digital skills are also essential to successful transformation, as both distinctive (C.K. Prahalad and G. Hamel, 1994) and dynamic (Teece and Pisano, 1994) skills enable the enterprise to successfully transition, including those dynamic skills that enable the entity to be agile. Indeed, according to Horney and al. (2010), organizational agility is the ability of a company to constantly adapt to an environment that is becoming increasingly complex, uncertain and tumultuous, since this agility is also a condition for successful digital transformation.

Thus, based on our literature review, we reformulate the following hypotheses:

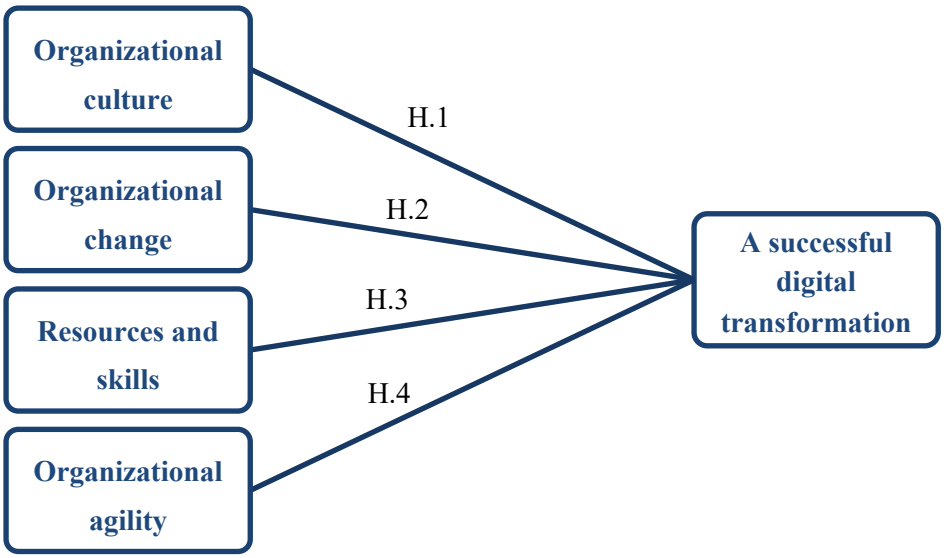
H1: Organizational culture would be a condition for successful digital transformation in audit firms.

H2: Effective organizational change is a prerequisite for successful digital transformation.

H3: Having resources and mastering specific skills would be a prerequisite for successful digital adoption.

H4: Organizational agility would be an indispensable source for a perfect digital transformation.

These hypotheses allow us to develop our conceptual model, which we present as follows:



Source : Developed by ourselves

3. Research Methodology

The presentation of the research methodology is of particular importance due in particular to the position it occupies in so far as it lies both between the theoretical framework of the research developed and described in the previous section and the empirical study which will be further discussed in the subsequent sections.

The chosen research methodology strongly conditions the relevance of the results obtained. This requires a thorough analysis of the research methodology before embarking on the proposed exploratory study. Thus, it is the methodology that will make it possible to register the research in the scientific register (Thiétart et al, 2014).

The manner in which the investigator conducts his or her research is crucial to the success of his or her research regardless of the subject matter of the study (Royer and Zarlowski, 2007) and to the effectiveness and efficiency of the results obtained. The research method articulates the various elements of research such as the problem, literature review, data and analysis, and results, and it also describes the steps that must be followed in order to conduct research (Meyssonnier, 2005).

The subject of digital transformation remains a topical and so new subject, whether in the international context in general or in Morocco and specially in audit firms in particular. The perception of digital technology varies from one manager to another, as it differs according to the sector of activity, the size of the organization and all its particularities. In addition, the choice of the contextualization of our research requires a certain particular exploration of the field of study which can only give results with an empirical study of a qualitative nature. The main reason for this qualitative study is that our objective is not to measure or quantify, but to understand the perceptions and opinions of our interviewees in relation to the conditions they see sine qua non for a successful digital transformation.

The role of our qualitative study was to answer the central question of our research, which is: "What conditions are required for a successful digital transformation?". Thus, the study was done through free or non-directive interviews with the managers of five Moroccan audit firms and with some specialists in digitalization and digital transformation of organizations.

The results collected from our qualitative study will be presented in the following section.

4. Results and discussions

After analyzing the results of our qualitative study, we discovered that there are two categories of conditions that are necessary to implement a successful digital transformation. Indeed, there are conditions that are particularly linked to the digital transformation project and others that are indispensable for any project that touches on a digital dimension.

So the hypothesis that we have made about digital requirements have all been validated. However, the field study allowed us to add other conditions that our interviewees see and consider important.

4.1 Special conditions for digital transformation

The special conditions of digital transformation, which we have both announced in our literature review and confirmed by a qualitative field study, are sine qua non conditions for a successful digital transformation and constitute the major pillar and focus of any entity seeking to digitally transform itself.

4.1.1 An organizational culture that promotes digital

"*A man without culture looks like a zebra without stripes*" is an African proverb that shows the importance of culture in identifying a human being, as culture remains the distinguishing element between human beings. This is for companies where culture is an essential element for its existence and its distinction from other companies. Indeed, etymologically: the word culture comes from the latin word '' *cultura* '', which literally means the care one gives to a land in order to make it fertile. In its second sense, the term refers to the action of cultivating the mind and enriching it by the body of knowledge acquired by an individual. Thus, the organizational culture is a set of elements that define the organization's functioning, its identity, its unique spirit in relation to its competitors. It is based on several components shared by all the employees. These are common values (ethics, respect for the environment...), rites, dress codes, language, working methods...

For Hofstede (1987): "*Culture is the collective programming of the human mind that distinguishes members of one category of men from another*." Thus, Argyris and Schon advocate the influence of knowledge development on organizational culture change.

Under the systemic approach (K.V. Bertalanffy and J. Forrester), the company is considered to be a system composed of different subsystems in so far as each subsystem has particular

characteristics. Organizational culture is the glue that links these different subsystems together, enabling the company to perform.

Thus, we cannot imagine a digital transformation without an organizational culture that favors digital. Indeed, a digital culture is essential since it is this culture that will facilitate the implementation of digital and establish it within the organization. Moreover, digital transformation is above all a cultural transformation and constitutes a major change in working habits and conditions, for which culture intervenes by ensuring an effective and relevant change.

The digital culture, also known as internet culture, cyberculture or e-culture, is a culture characterized by openness to all digital aspects, the latter being a source of its development. Thus, a strong and open digital culture contributes to employee orientation by allowing everyone to move towards the same direction as success. Secondly, a culture in favor of digital is a kind of motivation for individuals since digital transformation enables employees to learn, and it is this learning that enables employees to be motivated while increasing their productivity (C. Argyris), without forgetting that organizational culture constitutes the 6th component of the organizational structure in the form of ideology (H. Mintzberg) alongside the strategic apex, the middle line, the operating core, the technostructure and the support staff, for this it constitutes a perfect means of coordination to ensure a successful digital transformation. In addition, the digitalization of work processes and the digital transformation of the enterprise as a whole are sources of certain disappointments explained in particular by the difficulty of technical implementation, fear of losing power, fear of not having the necessary skills to perform tasks with new digital tools as well as the fear of losing his job if the employee sees his task becoming increasingly digitalized and robotized. At this level, organizational culture sees its crucial role to combat these malfunctions and facilitate the implementation of digital programs.

In conclusion, organizational culture can sometimes be seen as a barrier to the development of digital technology within the company, particularly in terms of the refusal of creativity and innovation on the part of employees, and culture can be considered at this level as a barrier to change. Nevertheless, the company will have to explain the digital change well while ensuring employees, allowing them to learn step by step while conducting continuous training for a quick and healthy adaptation in order to anchor this digital change in the internal organizational culture of the company.

4.1.2 Effective organizational change

"*Nothing lasts than change*." Indeed, today's environment is an environment that is considered uncertain and constantly changing in that companies today are no longer able to anticipate their future in a certain way. Thus, among the reasons for this instability is the technological evolution which increasingly upsets the current states of organizations, which obliges them to adopt the necessary mechanisms and techniques in order to follow this environmental trend. To do so, organizational change is needed. Organizational change is a sequence of events that results in a change in the form, quality or status of a component of the organization over a period of time. So digital transformation is a kind of organizational change for the company. Indeed, the change in digital transformation according to DiMaggio and Powell is seen as a change due to normative causes in that some partners force the company to adopt digital to facilitate their partnership relationships and to mimetic causes once the company realizes to the other companies that have conducted a digital strategy that the latter was effective for their functioning and source of their growth and development.

For Parras and Robertson (1992), the changes are of two kinds, there are incremental changes that are characterized by evolutionary changes that thus require a Kaizen approach (continuous improvement) and other changes are radical in nature that are considered revolutionary and require some reengineering for their implementation. Thus, today and for several years now, we have been witnessing a wave of digitalization and digital transformation at the level of the internal organization that is deployed both radically and progressively in enterprises according to the sector of activity and the particularities of the organization in question (Doran and Ryan, 2014). To do this, companies must take into account three essential dimensions in this digital change, the first dimension concerns the content insofar as the company must clearly specify which digital it is (tools, software, hardware, etc.), then the dimension of the context by trying to clearly show the context of the implementation of this digital within the company insofar as the latter will ask the question of: is it good to digitalize? are the internal and external context adequate with this digital change or not? and finally the dimension of the process where the company will implement a series of successive steps to ensure a coherent and secure digital transformation. Thus, this digital change, whether incremental or radical, even though it is in the majority of cases radical in particular in the most technologically strategic sectors of activity, must be carried out in order to ensure its effectiveness and efficiency. It would be wrong to think that the

change action would be easy to identify and implement, the process of formulating and implementing change is complex and involves many variables. So a company that makes a change without driving it will be like a driver driving his car without knowing where the road will take him. To this end, change management models have emerged, some are part of the contingent approach as each case is specific and the digital change management at this level will be linked to each dimension of change (content, context and process) as well as to the specific characteristics of each company, and other models that are part of the standardized approach are universalized regardless of the dimensions of change and the type of company. Indeed, among these most famous models is that of J. Kotter (1996) in his book "leading change." However, in order to effectively drive this digital change and ensure a successful digital transformation, the company must follow eight essential steps:

- ***1) Create a sense of urgency:*** since several failures have been noted due to the underestimation of the change, the company must explain to these employees that digital is no longer an extra to be effective but a necessity to survive. Secondly, it is this sense of urgency that will enable the company to move quickly in realizing its digital strategy;
- ***2) Build a strong coalition:*** the digital transformation project is a strategic project that requires rigorous planning and implementation that cannot be done by the manager alone. To do this, the latter needs to form strong coalitions so that they can jointly implement the project with the effectiveness previously set. Moreover, the coalition must be composed of different individuals with different skills to touch every aspect of the digital transformation. However, it is advisable to have individuals from different departments since the digital transformation will affect all these different departments (production, marketing, logistics, HR...);
- ***3) Develop a vision:*** the company's vision is defined as the ideal situation it seeks to achieve. It defines where the company wants to go what it wants and what it seeks to achieve. However, the digital transformation project needs to have a vision to clarify the intended path. This is because individuals must be inspired by this vision, which will enable them to be motivated and encourage them to implement the project effectively;
- ***4) Communicate the vision:*** the vision is not just for the manager, it is for all stakeholders. This should be communicated to all partners without exception. In

addition, the form of communication must be carefully chosen in order to quickly and fully convince and understand the project and its vision;

- ***5) Empower employees:*** once the vision is well described and communicated, the next step is to make each team member fully accountable by dividing the tasks of action. This means that the more tasks are distributed and people are empowered, the more certain the process can begin;
- ***6) Generate short-term win:*** these are the intermediate success results that are well achieved during the implementation of digital change. This step is essential to show visible results in the short term and motivated the collaborators;
- ***7) Consolidate gains and persevere:*** the results achieved in the first place are beneficial and motivating, but they are not rooted because they were achieved through quick and easy actions. This requires accelerating change through a combination of actions and initiatives to achieve the desired end results;
- ***8) Anchoring change in culture:*** change and culture are inextricably linked, as organizational change cannot be achieved without being anchored in the internal organizational culture. Otherwise, the employees will return to the pre-change stage quickly. However, the change in digital transformation must be set in internal standards, procedures, rules and everyday usage.

Change due to digital transformation like any other change is sometimes met with resistance. This resistance to change is due in part to the fear of not having the necessary skills to participate in change, as some digital tools require a specific level of competence for their implementation and use. Indeed, the employee at this level is afraid of not following this evolution and consequently the loss of his function. So resistance is also due to power play. Indeed, H. Mintzberg in "Power in the Organization" (1986) defined power as the ability to produce or modify organizational results or effects. In addition, M. Crozier in "Power and Organization (1964)" comes from a definition of power in which two aspects (context and power) emerge. Later, in collaboration with Friedberg (1977), they define power as the ability of a person A to get a person B to do something that they would not have done without A's intervention. Indeed, in this definition of Crozier and Friedberg, power explains well the resistance to digital change in that people will need other people, which it explains the power of the former over the latter. In addition, according to Crozier and Friedberg (1977), four types of uncertainty zones are sources of power, all of which are entirely linked to digital

transformation. The first zone corresponds to the possession of a competence (at this level a competence linked to the mastery of a digital aspect) (expert zone), the second corresponds to the possession of information (information zone), the third is linked to the mastery of organizational rules (hierarchy zone) and the last one corresponds to the mastery of relations with the environment (environment zone). It should also be noted that in the organization, power is not reserved to the sole holders of authority, it may emanate from informal structures and thus belong to each of the actors of the organization.

The causes behind resistance to change should not be regarded as negative reactions, which unfortunately happens all too often. On the contrary, they must be understood in order to be able to use them as levers for change. Remember that there are many individual differences in the perception of the risks associated with change. Indeed, what one person interprets as risk may be perceived by another as opportunity and benefit. In this way, the opportunity is particularly perceived in the learning of the collaborator insofar as each change allows the responsible staff and stakeholders to learn. Indeed, you make change to learn and you learn to make change. However, Argyris & Schon (1978) distinguishes two types of learning for both types of change, a single loop learning for adaptive change and a double loop learning for radical change.

In conclusion, the digital transformation of the audit firm can only be guaranteed by effective organizational change. Otherwise, digital transformation will fail. Thus, this change, whether prescribed, constructed, adaptive or crisis taking into account whether it is progressive or brutal, imposed or voluntary according to G. Monpin (2008), remains relative to the sector of activity in which the company operates and according to its own resources and skills.

4.1.3 To have resources and master skills

The digitalization and digital transformation project, like any other project, requires well-defined resources and skills. Indeed, it is already the resources available to the audit firm and the skills it has that determine the audit firm's digital strategy, since they are the major constraint and the essential element to take into account before even starting the design phase of the project. However, the resources of the firm are a sine qua non even for the adoption of the overall strategy of the firm (E. Penrose, 1959) since the firm is no longer conceived as a portfolio of products/markets but as a portfolio of resources. Thus, these resources, which are of different natures (B. Wernerfelt, 1984), are grouped into two categories: the first refers to tangible elements (financial, human, technical...) and the second concerns intangible elements

(culture, ideology, organizational structure, R&D...). The two categories of resources are essential for the digital transformation project, since they are complementary and one of the categories depends on the other. However, it is these resources that act as a barrier to digital and create a competitive advantage for the audit firm through the intermediation of process digitization. Indeed, the firm must have at its disposal certain specific resources (J. B. Barney, 1991) of value, which are scarce, inimitable and not substitutable. Thus, the fact of having resources alone is not enough, these resources must be managed, in other words must be orchestrated (the orchestration of resources, Helfat 2007) since it is this orchestration that will be the source of the relevance of these resources and consequently the source of the success of the digital transformation.

Cognitive resources are critical to the success of digital transformation. Indeed, knowledge of all dimensions is considered among the sine qua non conditions for conducting the project and achieving it effectively. Indeed, knowledge of the external environment, in particular of the new technology that exists on the market, the various laws in force, in particular concerning the security of information and the protection of the personal data of employees and customers, knowledge also of the labor market and what it presents particularly in relation to engineers specializing in IT and digital, data scientists, etc. as well as the internal environment in which the company must continuously perform internal diagnostics in order to accumulate its knowledge and take advantage of it in order to facilitate the implementation of digital and ensure a successful transformation. Moreover, it is this knowledge that makes a difference in terms of the efficiency of the digital transformation of enterprises, since, as stated by P. Drucker (1993), knowledge constitutes a decisive resource for the competitiveness of enterprises. However, internal knowledge, whether explicit or tacit (Nonaka and Takeuchi, 1995), must be effectively managed through effective tools, including relevant information systems and next-generation ERP (Enterprise Resource Planning).

In addition to the resources that are essential for a possible digital transformation, there are the skills. In fact, resources and skills are closely linked insofar as we cannot talk about skills without having the resources to put these resources into practice and we cannot talk about resources without having the necessary skills to manage and use these resources. Thus, being defined as the ability to put held knowledge into action by using resources, competences are of different natures. Indeed, for C.K. Prahalad and G. Hamel, competencies are both fundamental, which cannot be escaped from a company and that any entity must master, and distinctive competencies that make the difference between companies by creating a particular

competitive advantage for the one that masters them. Moreover, in terms of digital transformation, certain skills are essential, especially in the use of digital tools. While there are other distinctive skills such as those related to the observation, anticipation and interpretation of trends in the environment precisely in terms of technology, skills related to research and development and innovation, those that are reserved for data analysis especially for Big Data. Secondly, skills are not immutable, they must evolve and follow the environmental trend in order to have and build dynamic capabilities (Teece and Pisano, 1994). Indeed, dynamic capabilities are the abilities of a company to integrate, develop and reconfigure its competencies to cope with rapidly changing environments.

4.1.4 Organizational agility

The current environment is one that is judged to be VICA (Volatility, uncertainty, complexity and ambiguity). Companies are finding it increasingly difficult to adapt and follow the environmental trend in order to guarantee their survival and sustainability. To do so, they resort to organizational agility. Indeed, the term agility was first used to describe a factory that adapts to changing needs in the 1990s. Then, the concept was broadened to cover several dimensions and became in the 2000s the ability to anticipate and adapt to continuously changing conditions and to effectively manage multiple complex and interdependent relationships (Leadership agility).

In an interview dated February 15, 2002, Microsoft France CEO Christophe Aulnette said: *«In a constantly changing environment, the best equipped companies will be those that are able to challenge themselves, develop their agility to react to all the challenges and seize all the opportunities that arise in their markets*." Nowadays, many companies see that organizational agility is a source of their survival and competitiveness since it allows them to develop dynamic capabilities, which reinforce the company's ability to react to continuous and rapid change and to seize all new opportunities. Thus, in terms of digital, it is this agility that allows the company to ensure its transition with effectiveness and efficiency, particularly in terms of adaptation with this digital. Indeed, without organizational agility, the company cannot adapt with the digital trend and will cause a failure in its performance. For this, the company will have to develop without agility before putting the project of digital transformation. Nevertheless, the opposite direction is true and the most dominant, insofar as it is this digital transformation that allows the company to be more agile, that is, agility is still a consequence whose source is the digital transformation. First and foremost, the company

can in no way ensure a successful digital transformation without having increased organizational agility.

4.2 General conditions for any digital project

In addition to the specific conditions of a successful digital transformation, there are general conditions that are reserved for any project that touches the digital dimension without this digital being a radical transformation for the entity.

Indeed, these conditions were taken into account in the qualitative study that we carried out in so far as, at the level of the literature review, the list of these conditions was very broad and varied from one context to another, from one entity to another and from one well-defined sector to another. However, the qualitative study has enabled us to understand these conditions clearly in our study context and in our study entity that it is indeed the audit firm.

4.2.1 Use of consulting firms

An audit firm with a specific specialty and operating in a different sector of activity than the new information and communication technology is very difficult to adopt the digital transformation project alone. For this, it needs a specialized consulting firm that will allow the interested audit firm to plan the project, implement it and study its return on investment. Indeed, several firms have recently appeared whose job is exclusively to assist companies in their digital transformation project. From an advanced level, today we even see data consulting firms whose objective is to enable companies to generate value from their data. This consulting intervenes from the collection of these data, their formatting, their accessibility as well as their visualization until their exploitation and that in particular for marketing reasons within the framework of the webmarketing. Indeed, the majority of digital consulting firms and digital transformation specializes more in web marketing insofar as it is now a prerequisite to increase its reputation, improve its brand image and increase its business performance. In addition, today's firms offer a complete menu for digital transformation covering all aspects of the transformation and all the necessary steps to reach a successful digital level.

4.2.2 Technology Intelligence (TI)

"*Nothing lasts like change*", it is in this sense that monitoring finds its value by following the changing environment and allowing the company to be continuously informed on this environment. Indeed, strategic intelligence is all about information research, processing and

visualization techniques while ensuring their optimal exploitation. It is a tool for strategic decision making and anticipating environmental changes while avoiding undesirable events. Thus, since the work of F. Aguilar (1967), more and more authors have become interested in business intelligence, which has become crucial for the survival of the company.

The concept has evolved over time, at the beginning it was considered as a simple activity of capturing environmental information as part of strategic planning (J.D. Thompson, 1967), today the business intelligence is considered as a system whose goal is to help the company in decision-making by integrating the interpretation of information in a perspective of anticipation. Moreover, business intelligence has several forms, including technological one, which is directly linked to the digital transformation project. Indeed, for R. Beaussier, technology intelligence is "the systematic and especially organized exploitation of industrial information. This technology intelligence technique consists of knowing how to listen and look for all the useful innovations that ensure the technical developments that are essential to the company in the face of global competition. In addition, the role of technology intelligence is to identify new technologies available on the market while implementing techniques for acquiring, storing and analyzing information related to the technological evolution of the business sector.

4.2.3 Team engagement and implementation monitoring

The implementation of a digital transformation project is a long-term process, for which the team must be motivated and committed in order to achieve its objectives previously set. Indeed, the commitment of employees is decisive when setting up digital, it refers to the degree of involvement of employees to help the audit firm achieve its goals in terms of its digital transformation. In addition, to develop this commitment, it is necessary to set a vision with concrete objectives, develop leadership as well as develop collective intelligence and give the opportunity to employees to express themselves in order to be more motivated. Thus, the digital transformation project does not stop at implementation but needs to be monitored and evaluated daily to ensure that the objectives are still being met. Indeed, the monitoring allows the company to make a continuous inventory to make the necessary updates and at the same time ensure that it uses the latest technology available.

4.2.4 Collaboration between individuals

As with any project, collaboration between the various stakeholders is essential. This is also true for the digital transformation project, where collaboration between individuals and

hierarchical levels is essential to ensure a successful transformation. Indeed, all the stakeholders must collaborate and this in terms of design, implementation as well as monitoring of the project. This allows the group to be motivated and facilitates the implementation with efficiency and effectiveness as well as saving more time since the tasks are distributed and everyone participates. The collaboration is seen more in the sharing of knowledge, for P. Drucker (1993) the collaborative work is analyzed as a form of collective intelligence within the organization, but it is more than that. In fact, according to Chrislip (2002), collaboration aims to create a shared and common vision and articulated strategies to achieve common interests that go beyond the limits of each well-defined project. Thus, with the effect of synergy, the result of collaboration is always greater than the sum of the results of individuals if they work individually. In the end, collaboration is decisive to achieve a successful digital strategy while allowing the audit firm to be efficient in reaching its objectives and reducing costs.

4.2.5 Effective internal communication

Communication is an essential method to ensure the success of any project, once there are several stakeholders, communication is seen sine qua non and it must be optimal and effective to achieve the desired goal. Indeed, internal communication refers to all communication actions implemented within the audit firm by the strategic top to employees (top-down communication) or vice versa (bottom-up communication). Moreover, for a successful digital transformation, communication is a fundamental condition to ensure the distribution of tasks and at the same time the coordination between these different tasks, regardless of the coordination mechanism used (those of H. Mintzberg, 1982, mutual adjustment, direct supervision...). In addition, that the relationship in the opposite direction is also correct, insofar as the digital allows the audit firm to ensure effective internal and external communication. However, to implement this digital it is necessary to have an effective communication. For this, the audit firm always seeks in its digital transformation project to start with the establishment of a relevant information system to ensure the implementation correctly and save in terms of cost and time.

4.2.6 Training of employees

This is a decisive step in the implementation of a digitalization or digital transformation project, insofar as the employees must be well trained in order to guarantee the effective application of the digital tools put in place. Thus, according to Emery and Trist in the socio-

technical approach (2009), the company must take into consideration the social aspect each time there is a change in its technical aspect. Indeed, the company will implement a set of new digital tools that will ensure a performance for the company. Nevertheless, these tools will not work alone, behind them there are human beings who will use them, hence the obligation to train them and allow them to learn how to use and implement them. In addition, the trainings must follow the environmental trend and the company's need in this matter. Indeed, in order to guarantee a successful digital transformation, the audit firm must continuously update its tools to follow the technological evolution of the environment and ensure a permanent performance. However, training must also be done in parallel with these updates in order to achieve dynamic and evolving capabilities.

Conclusion

According to the evolutionary approach of Nelson and Winter (1982), the audit firm as a company must follow the environmental trend in order to guarantee its survival and ensure its sustainability while seizing the opportunities offered in order to achieve a competitive advantage and ensure a desired performance. Indeed, today's environmental trend is entirely driven by the digital and the digital transformation of organizations within the framework of the digital economy or the e-economy. This digital transformation is defined as the use of all existing technologies to make all processes digitalized for a continuous high performance. However, to do so, certain conditions must be met. Indeed, these conditions are of two kinds, those that are specific to digital transformation including the need for an organizational culture that promotes digital accompanied by an effective organizational change that must be conducted properly to ensure a successful digital transformation. Thus, the condition of having certain resources and skills and having a sustainable organizational agility, and other conditions are necessary for any digital project such as the example of team commitment and monitoring of implementation, the need for collaboration of stakeholders, the need for effective internal communication and training of employees.

Thus, these conditions we have presented have a significant managerial impact that must be taken into account. Indeed, the management implications are manifold, since audit firms must first begin to establish an increasingly organizational culture that encourages change and openness to new practices, and then they must put in place an effective information system to ensure continuous communication and provide training to employees for agility and dynamic capacity development.

Our research was mainly scientific in creating new knowledge (knowing what exists and what is needed) but also managerial knowledge that allows professionals and managers of audit firms to have an idea of the different conditions necessary to succeed in their digital transformation. However, in order to carry out this study, limitations were raised, such as the confidentiality of certain information that our interviewees were afraid to disclose, as well as the small number of audit firms in Morocco that provided digital transformation.

In conclusion, the conditions we have presented at the level of our research are considered sine qua non to achieve the desired performance behind the digital transformation.

Nevertheless, these are conditions that are not accessible to all companies and especially for small and medium-sized enterprises (SME), for which questions arise: *At what level can an SME be digitalized? Is it possible to talk about SME 4.0? and to what extent will this digital transformation be effective for an SME?*

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