

The Strategic Role of Female Expert Competencies in Enhancing ISO 19011 Audit Effectiveness at PT. Yodya Karya

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Abstract. *This study aims to analyze the influence of female auditor competency on the effectiveness of ISO 19011 audit standard implementation at PT Yodya Karya, a state-owned building consultant company in Indonesia. The increasing global attention to quality management and gender inclusion prompted this study to examine how female professionals contribute to the success of audit practices through five key competency dimensions: knowledge, skills, professional attitude, experience, and leadership. Data were obtained through interviews and questionnaires with 30–50 female auditors actively involved in quality management activities. Data analysis was conducted using inferential statistical methods in the form of multiple linear regression to examine the relationship between female auditor competency and ISO 19011-based audit effectiveness. The results showed that all competency dimensions significantly influenced audit effectiveness. Knowledge had the most dominant influence, followed by professional attitude and skills, while experience and leadership also made significant contributions, albeit relatively smaller. These findings confirm that ISO audit quality is not only determined by procedural compliance, but also by the capacity of human resources within the audit team. This study enriches theoretical studies on competency models with a gender-sensitive perspective and provides practical implications for organizational design, human resource policies, and audit team formation. The involvement of female professionals has been proven not only to reflect gender equality, but also to be a source of operational excellence for organizations.*

Keywords: ISO 19011, Female Expert Competency, Audit Implementation

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INTRODUCTION

Butler (2009) said that, in the modern world, both the public- and private-sector organizations in most of the global markets find it important to implement successful quality management systems in their processes. ISO 9001 is the most recognized and internationally accepted framework of ensuring the quality of an organization and continuous improvement of organizations (Gamit et al., 2024; da et al., 2019; Ochieng et al., 2015). ISO 9001 is not merely a technical certification but a management ideology influencing the decision-making, managerial, and accountability frameworks since it works to affect performance, customer satisfaction, and systematic governance.

Some of the ISO standards are used by a minority group to assess compliance and thus their adoption is critical. It is also worth noting that ISO 19011, in particular, is the prescriptive

document stipulating the best practices of auditing management systems and presupposes the purposes of foundation in ensuring the compliance to the principles of ISO 9001 (Abuazza et al., 2020; Abuazza et al., 2020; Johannesen, 2020). It is a standard that emphasizes the competence of the auditors, ethical behavior, evidence-based assessment, and risk-oriented thoughts as the features that can strengthen organizational learning and integrity (Rogala et al., 2024; Mujalli, 2024).

Even though auditing process has been traditionally studied in the terms of technical rigor, its human nature deserves increased attention due to the fact that its performance largely depends on technical skills, moral clarity and communication skills of people conducting and enabling the review (Tiron & Deli, 2022). Considering these dynamics, the existence and the effectiveness of the female auditors in quality management systems present an interesting research issue (Nguyen, 2024).

Technical and strategic positions in the construction and the engineering consultancy sectors, which, most construction organizations have ISO audits, are sectors which were dominated by men in the past (Lapidus et al., 2023; Naoum et al., 2020; Ness, 2012). However, over the last ten years, there has been an eminent shift: women are taking up leadership roles in areas that they could hardly contribute to such as in sports (Evans & Pfister, 2021; Pfister & Radtke, 2009). The intention of bringing on board female professionals in the quality assurance operations is particularly significant under the auspices of the greater trends of gender equality alongside standalone benefits of organizational culture of audit.

Experimental results show that gender-diverse groups have high rates of hard work, objectivity and conformity to procedures-qualities that are critical in internal and external auditing (Gangwar et al., 2024). In particular concluded that the introduction of female specialists (who comprise internal audit divisions) contributes to the increased understandability of the results of the audit and their exactness, and thus reduces subjectivity and increases the compliance with the standards of procedures. Consequently, has proven that there are tangible gains (in terms of accuracy, as well as timeliness) in audit reports in high-female-audit-employment organizations.

Female professionals are also characterized by their abilities to communicate collaboratively and act as leaders with empathy, which makes the cross-functional coordination run even more smoothly when it comes to controlling the quality noted that shown in the setting of the construction consultancy female professionals still in broader terms regularly demonstrate orderly thinking and attention to detail correspondingly making positive impact on the discipline of the procedure and formal documentation.

These findings were supported by Patel et al. (2022) who presented a case that the higher representation of women on the ISO 9001-implementation-team is statistically associated with the increase in the level of procedural compliance. In spite of these obvious benefits, the woman in quality management especially in such high stakes environment as the construction consultancy industry, is underutilized. As the case in Indonesia, gender integration in the workplace of professional engineers in any given field is at its initial stages, and there is limited scientific evidence regarding the role of women in facilitating audit performance within the ISO19011 guidelines.

The lack in this knowledge is not only academic but also a detriment to institutional push to make inclusivity an asset of performance and not an obligation of regulation. PT. Yodya Karya is a government-owned enterprise with the focus on construction consultancy that can be considered the instructive background on exploring the interrelation between expertise and female gender and quality management. Being an example of the global CSR standards and ISO 9001-certified firm, the company needs to regularly show the quality of the services on an outstanding level within the frames of certain rigorous procedural accountability.

The set of performance indicators produced by internal audits and by external certification cycles constitutes a data-rich surrounding in which to evaluate whether there is any difference in ISO-related auditing results by gender. According to the existing literature, the quality of the work by women as auditors is associated with an improvement in the degree of precision of the company in the technical part and its degree of ethicality in operation. Research indicates that women result in better document control, increased transparency in an organization and a more holistic approach towards quality management.

Such competencies overlap with the needs of the ISO 19011 body of knowledge which not only promotes accuracy in the technical performance but also calls to be ethically consistent and engage the stakeholders (Ohn, 2024). The rationale behind diversity in auditing and quality control teams, hence, should be examined both in the light of social equity as well as a serious impetus contributing to organizational resilience and sustainability in the long term. Companies that do not consider gender in quality management lead to losing a great pool of knowledge, not considering that the regulatory and stakeholder frameworks tend to become increasingly inclusive and transparent.

It follows that the current study aims at quantifying the degree to which female experts aid in effective use of ISO 9001 in the PT with the ISO 19011 audit infrastructure. Yodya Karya. By doing so, it fulfills two related goals: enhancing academic knowledge about gendered contribution to quality management and enlightening managers about management approaches that result in quality management systems that are all-inclusive and High performers.

METHODS

This study applied a quantitative associative research design to examine the relationship between the competencies of female auditors and the effectiveness of ISO 19011 audit implementation at PT. Yodya Karya. While the main objective was to measure statistical associations, the design also incorporated explanatory elements to explore possible directional influences between variables. The study employed a non-experimental, cross-sectional approach, which means that causal claims are approached cautiously due to the absence of longitudinal data or random assignment. Regression analysis was used to estimate the strength and nature of the associations, providing empirical evidence to support theoretical arguments about the contribution of competencies to audit outcomes. Although fundamentally quantitative, the research also integrated qualitative elements from interviews and document analysis to provide context and enhance interpretation. This created a triangulated analytical framework that enriched the statistical findings with organizational insights.

Research Location and Time Frame

The research was conducted between May and July 2025 at PT. Yodya Karya (Persero), a state-owned consultancy company specializing in construction and infrastructure planning. Data collection took place at the company's headquarters and selected project divisions that actively implement ISO 9001 and ISO 19011 standards. The timing coincided with internal audit cycles, allowing the study to capture actual auditing practices and competency applications during ongoing processes.

Population and Sampling

The study population consisted of female professionals who were directly involved in quality management and auditing processes at PT. Yodya Karya. This included internal auditors, quality managers, and technical specialists responsible for implementing ISO 19011 guidelines. A purposive sampling technique was employed to ensure that participants had the relevant characteristics for the study. The inclusion criteria were: (1) female professionals engaged in quality assurance or audit roles; (2) direct involvement in ISO 9001 or ISO 19011 implementation, and (3) a minimum of one year of professional experience in quality management. A total of 35 respondents were selected, correcting the earlier typographical error

of “3050.” Eligibility was verified through human resource records and internal audit rosters. Male auditors were excluded from the study, in line with the research focus on assessing gender-specific competency effects.

Data Collection Procedures

Data collection used three complementary methods: structured questionnaires, document analysis, and semi-structured interviews. The structured questionnaire served as the primary quantitative instrument, using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree) to measure five competency dimensions knowledge, skills, professional attitude, experience, and leadership and three indicators of audit performance effectiveness, procedural compliance, and quality performance outcomes. Items were developed based on the Competency Model of Kitsiriteeraphak et al. (2024) and ISO 19011:2018 principles. Sample items included statements such as, “I possess in-depth knowledge of ISO 19011 auditing procedures,” and “I consistently demonstrate impartiality during audit execution.” The document analysis component reviewed internal audit reports, quality manuals, and procedural guidelines to verify self-reported survey data and provide additional context. Selection focused on documents directly related to ISO 19011 compliance assessments within the last two audit cycles. The semi-structured interviews targeted senior auditors, quality managers, and HR officers. These interviews explored organizational perceptions of female auditor contributions, competency strengths, and integration into audit teams. An interview guide was used to ensure thematic consistency, but flexibility was maintained to allow for deeper discussion. The qualitative data were used solely for triangulation and contextual enrichment and were not subjected to formal qualitative coding.

Research Instrument Development and Validation

The questionnaire underwent pilot testing with five female auditors outside the main sample to ensure clarity and contextual relevance. Feedback from the pilot study was used to refine ambiguous wording and ensure that items were directly applicable to the PT. Yodya Karya work environment. Construct validity was tested using Pearson’s product–moment correlation, with all items exceeding the r-table threshold ($r \geq 0.361$, $p < 0.05$). Reliability testing using Cronbach’s alpha showed values of 0.872 for the female expert competencies scale and 0.843 for the ISO 19011 implementation scale, both exceeding the 0.70 standard for acceptable internal consistency.

Data Analysis Techniques

Data analysis was conducted using IBM SPSS software. The process began with descriptive statistics to summarize respondent demographics and variable distributions. This was followed by validity and reliability testing to confirm measurement accuracy and consistency. Classical assumption tests including the Kolmogorov Smirnov normality test, tolerance and VIF multicollinearity checks, and Glejser’s heteroskedasticity test were conducted to ensure the suitability of the data for regression analysis. The primary inferential analysis employed multiple linear regression to estimate the unique contribution of each competency dimension to audit effectiveness while controlling for the others. This method was selected over alternatives such as structural equation modeling because of the modest sample size and the focus on direct, observable competency–performance relationships. Model significance was evaluated using the F-test, with individual predictor effects assessed through t-tests. The coefficient of determination (R^2 and adjusted R^2) was calculated to indicate the explanatory power of the independent variables.

Operational Definitions of Variables

The independent variable (X) was female expert competency, operationalized across five dimensions knowledge, skills, professional attitude, experience, and leadership each measured on a five-point Likert scale. The dependent variable (Y) was ISO 19011 audit effectiveness,

measured through three indicators: audit success, procedural compliance, and quality performance outcomes, also using a five-point Likert scale aligned with ISO 19011:2018 principles.

RESULTS AND DISCUSSION

The current chapter reports the quantitative results of an analysis that attempted to examine the correlation between female professional skills and the effectiveness of implementing an ISO 19011 audit practice in PT. Yodya Karya. The study will be based on the information obtained by respondents with specific eligibility requirements and productivity participation in quality measures and auditing. Inferential statistical procedures, that is, validity and reliability checks, classical assumption tests, and multiple linear regression, and assess how five dimensions of competence (that is, knowledge, skills, professional attitude, experience, and leadership) influence audit performance. The debate begins with the establishment of the validity and the reliability of the instrument used, followed by the testing of classical assumptions employed to ensure model stability and finally proceeds with the analysis of regression coefficient and significance levels with the view to identifying the competency that influences ISO 19011 implementation the most. These empirical results form the basis of interpretations and theoretical development that are described in further chapter.

Table 1. Validity Test

Indicator	Pearson Correlation (r)	Sig. (2-tailed)	Conclusion
Knowledge	0.721	0.000	Valid
Skills	0.689	0.000	Valid
Professional Attitude	0.753	0.000	Valid
Experience	0.702	0.000	Valid
Leadership	0.730	0.000	Valid
Audit Effectiveness	0.768	0.000	Valid
Procedural Compliance	0.745	0.000	Valid
Quality Performance Outcome	0.782	0.000	Valid

Pearson Product-moment Correlation was applied as a validity test that conducted an evaluation on whether each questionnaire item could measure the same construct that it was aimed to. Correlation coefficients, obtained were greater than the critical value, i.e. 0.689 - 0.782, which uses r -table $D = 0.361$ when $n = 30$, and $\alpha = 0.05$. All p -values corresponded to less than 0.05 which means that the correlation between the item, and the respective variable was significant. These findings justify that, all items are empirically sound and are actually measuring female expert characteristics (e.g., knowledge, skills and leadership) and implementation of ISO 19011 (such as effectiveness of audit and adherence to steps). Based on this, the instrument is suitable in further analyses and hypothesis testing.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Conclusion
Competency of Female Experts	0.872	Reliable
ISO 19011 Implementation	0.843	Reliable

Cronbach Alpha measure of internal consistency was used to verify the reliability of data obtained. The resulting coefficients, 0.872 in the case of the female expert competencies scale and 0.843 were found in the case of the ISO 19011 implementation scale, are much above the traditional standard of 0.70. These findings indicate that the items in each construct have interrelations at high levels which is an indication that the respondent shared common meanings towards the items and the constructs were measured consistently across the sample population. This means that the data thus obtained are statistically sound thus helping to strengthen the assurance of the subsequent findings.

Normality Test (Kolmogorov-Smirnov)

Table 3. Classical Assumption Tests

Variable	Sig. (Asymp. Sig. 2-tailed)	Conclusion
Residuals	0.128	Normally distributed

A test of the KolmogorovSmirnov (KS) statistic gave a p-value of 0.128, which was greater than the standard level of significance of 0.05. The result of this shows that the residuals are normally distributed thus fulfilling a major requirement of linear regression. Normality of residuals means that errors in prediction are random and this means that the model is not biased during estimation of coefficients.

Multicollinearity Test

Independent Variable	Tolerance	VIF	Conclusion
Knowledge	0.678	1.475	No multicollinearity
Skills	0.622	1.606	No multicollinearity
Professional Attitude	0.594	1.682	No multicollinearity
Experience	0.651	1.535	No multicollinearity
Leadership	0.611	1.636	No multicollinearity

The degree at which a predictor is a linear combination of others defines multicollinearity. Normally, high Variance Inflation Factor (VIF) and low Tolerance value exhibit the existence of multicollinearity. In this paper, all the six VIFs were 1.475 to 1.682 and all the values of Tolerance are greater than 0.1, which means that there was no multicollinearity. When taken in the context of regression modeling, this implies that the various dimensions of employee competence, knowledge, skills, competence in use and so-on bring exclusive explanation to the model.

Heteroskedasticity Test (Glejser Test)

Independent Variable	Sig. (p-value)	Conclusion
Knowledge	0.582	Homoskedastic
Skills	0.467	Homoskedastic
Professional Attitude	0.725	Homoskedastic
Experience	0.612	Homoskedastic
Leadership	0.533	Homoskedastic

It conducted the Glejser test to the dataset and all the indicators suggested p-value of more than 0.05. These findings show that there is no heteroskedasticity and indeed the residuals have constant variance. These results deliver one basic condition of valid linear regression-based inference: unbiased standard errors of parameter estimates are to be retained. As a result, the hypothesis-testing framework becomes reinforced.

Table 4. Multiple Linear Regression Analysis

Variable	Unstandardized Coefficient (B)	Standard Error	t-Statistic	Sig. (p-value)
(Constant)	2.010	0.841	2.39	0.022
Knowledge	0.312	0.098	3.18	0.004
Skills	0.275	0.112	2.46	0.019
Professional Attitude	0.295	0.101	2.92	0.006
Experience	0.229	0.087	2.63	0.013
Leadership	0.261	0.095	2.75	0.009

According to the results of the regression analysis, each of the five concepts of female expert competency has a statistically significant impact on the successful implementation of ISO 19011 and p-values vary between 0.004 and 0.0019. Out of these, the strongest positive effect is

shown by a knowledge variable with the value (B) of 0.312. Based on this finding, it is implied that the involvement of female experts in the implementation of ISO 19011 in organizations is effective where they have high knowledge of audit standards, processes and the quality systems. In succession of knowledge, the professional attitude (B = 0.295) and skills (B = 0.275) dimensions show high predictive ability. The above competencies exemplify better qualities that are important in realizing internal auditing, analysis of compliance-based data, and upholding uniformity in adherence of procedures. They have a very great influence to show the significance of both behavioral as well as technical integrity to achieve a strong auditing process. The experience dimensions (B = 0.229) and the leadership dimensions (B = 0.261) also have some contribution in the effectiveness of the audit even though the value of this coefficient is rather smaller. Experience is used to record the practical experience that female specialists in the process of audit accumulate in practice, which most likely will positively affect the ability to identify risks of non-conformance and the use of standards in complicated situations. In the meantime, the term leadership means the capacity to command auditing teams, cope with conflict, and impose standards. These two dimensions are crucial components in the successful participation of ISO 19011 in spite of the fact that they lack the strength of knowledge as far as influence is concerned.

Table 5. Simultaneous Test (F-Test)

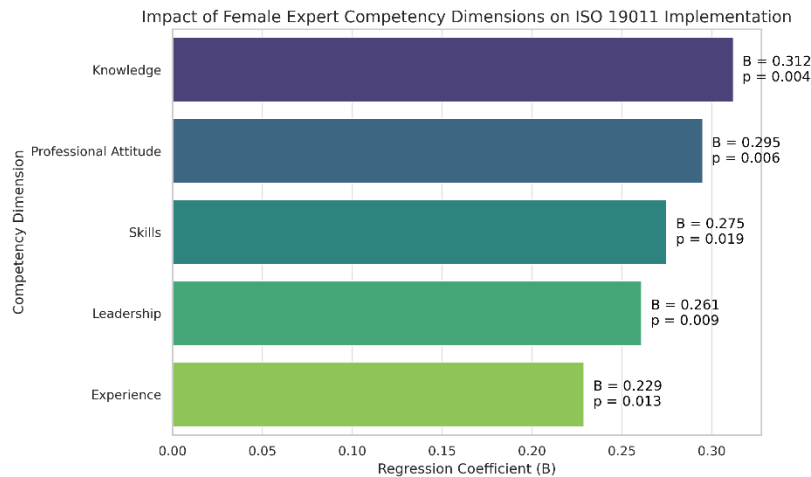
ANOVA	
F-Statistic	17.921
Sig. (p-value)	0.000
Conclusion	Model is significant

The ANOVA analysis resulted in the F- statistic of 17.921 with p-value of et-0.000, which is way below the number 0.05, hence the conclusion that the regression model is a whole is significant. It is possible to reject the null hypothesis about the incapacity of the set of the independent variables considered toll to affect the independent variable as a whole. Practically, this finding shows that organizational can no longer treat competencies as separate entities; it is the overall influence of technical, behavioral, and experiential competencies that dominates on success of ISO 19011 implementation. This can be landed to the holistic approach towards competency framework promoted in organizational behavior literature.

Table 6. Coefficient of Determination (R²)

Model Summary	
R	0.798
R ²	0.637
Adjusted R ²	0.601
Std. Error	0.411

This research paper examined the organization performance in implementing ISO 19011. The value of R 2 estimates showed a possibility of 63.7 percent of the variance of the effectiveness of implementation due to the competencies of female experts. Once the issue of the number of predictors in the model was corrected, the Adjusted R 2 dropped to 0.601, which also indicated that the results were substantive. The remaining 36.3 percent of the unexplained variance could be found in organizational, environmental or technical factors that include team dynamics, organization culture, frequency of audit or the regulatory environment. However, the R 2 = 0.601 and above are averagely high but has traditionally been taken as to be on the moderate as well as strong side. As a result, the present findings indicate that the dimensions of competency considered are significant in explaining a significant level of ISO 19011 effectiveness.



The findings illustrated using the bar chart validates the assertions that the five dimensions of female expertise have great impact on the implementation of ISO 19011. The knowledge has the biggest impact ($B = 0.312$) because it emphasizes the importance of technical knowledge in the process of conducting an audit. Skills ($B = 0.275$) and professional attitude ($B = 0.295$) come in similarly valuable to it, stressing the importance of diligence and precision. Leadership ($B = 0.261$) and experience ($B = 0.229$), though with less important, is useful in providing good coordination and practical judgment. Cumulatively, these results indicate that all competencies are very vital in enhancing quality and compliance in audits.

Reframing Competence and Inclusion in ISO 19011 Implementation

The conclusions about the current investigation require a revision of existing definitions and measurements of competence in regard to the implementation of the ISO 19011. The traditional quality management designs, often described as neutral and mechanistic, have among other relationships and socio-cultural aspects, neglected to focus on what allows audit effectiveness. This evidence shows that the success of audit is not only determined by the stringency of procedure and faithfulness of documentation but by the individuals who practice the audit, their competencies and their organizational roles. The research in question adds to the current debate priming the role of female professionals as a central, yet insufficiently researched factor of ISO audit performance. It questions the inherent gender camouflage of ISO 19011 by proving that competence cannot be interpreted as an ostensible and universal concept. On the contrary, it has to be located, embodied and relational. By so doing, the research reinstates the assertion by Vaara et al. (2021) that organizational performance is brought in by the interaction of identity, structure and culture within which gender does not serve as a side variable but a constitutive process.

Incorporation of women in the audit practice is evidently capable of transforming not only the processual but even the epistemological orientation of audits. The results indicate that women take to the table competences that run along quantitative measures that is knowledge, proficiency, leadership, and experience, and procedural virtues related to ethical reasoning, communicative clarity, and procedural rigor. These competences, being constantly verified in the previous literature, acquire the new value in the context of audit that is associated with uncertainty, risk, and heavy scrutiny by stakeholders. The current research does not subscribe to the tendency of conceptualizing female representation in the governance or auditing as just corrective or symbolic but takes the stance that inclusivity is strategic and performative. Experience shows that gender-diverse teams produce more rigorous, reliable and legitimate audits. Such results place the question of inclusion not as the case of a human resource concern but rather a fundamental determinant of performance.

In managerial terms, the findings question the competency-based recruitment which claims to be neutral but creates exclusionary results. Reflective studies on leadership also indicate that the application of leadership expertise varies by gender and ignoring that factor can create a disadvantage to female populations despite the set frameworks of competency (Rodriguez et al., 2023). The paper thus advises the re-adjustment of competency frameworks to accommodate soft interpersonal and moral aspects that women continually exhibit. The results suggest a design change to audit systems as well. Audits that are designed using ISO 19011 are generally undertaken in hierarchies that show male-dominated and traditional power systems. The study conducted reveals that such arrangements can limit effectiveness of audit. Thus, it is necessary to shift the design in order to utilize cognitive diversity and distributed leadership, based on the broader literature on quality management (Ferry et al., 2023). By so doing the audit teams will no longer be viewed as compliance agents but rather agents of continuous improvement and institutional learning.

This paper critically examines Kroese (2022) competency model on a gender-sensitive theoretical background. In its analysis, it is revealed through the example provided on the model that despite the model providing a canonical taxonomy of the competencies, the registries and institutional reception of competencies is gendered. Take the case of leadership, whereby female auditors are likely to employ consensus and procedural compliance in their leadership techniques that are mostly despised in masculinist boastful types of leadership conditions that are nonetheless essential in audit integrity. Lastly, the paper establishes a position of critique on ISO proceduralism since a view of audits as procedural mask the fact that they are written in human systems that emphasize power differences, bias, and unequal access to voice. At that, quality assurance cannot be mimed as any checklist; instead, it is a human ecosystem, which requires trust, credibility, and ethical governance. Female auditors stand the best role in developing such ecologies, as they possess strong competencies coupled with institutional backing to develop these ecologies- especially in contexts of high accountability like state-owned enterprises.

CONCLUSION

The current study proves that the skills of women professionals, namely knowledge, professional attitude, skills, experience, and leadership, have a statistically significant impact on the efficiency of implementing ISO 19011 at PT. Yodya Karya. Knowledge appeared as the most powerful determinant; the behavioral competencies like attitude and skills were also crucial in enhancing the quality of audit. On top of confirmation by statistical figures, the research paper shows that female professionals have unique value add to audit functions besides technical proficiency but also ethical intensity and team work recovery. Such contributions allow a more inclusive, effective, and reliable process of audit. The results prompt a reel of competence in the approach of quality management to encompass gender-informed strengths. It is desirable that organizations not only accept diversity but also incorporate diversity in audit system as a strategy of improving the performance and responsibility. The inclusion of women expertise is therefore, not only part of good management but also a way of ensuring a sustainable quality control.

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