



The Moderation Effect of Ownership on the Relationship between Business Process Reengineering (BPR) and Organisational Performance of Small and Medium Enterprises (SMEs)

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Abstract: *The study examines the role of ownership in moderating the relationship between business process reengineering and organisational performance of SMEs. Although business process reengineering has been cited as a critical driver of organisational performance, empirical evidence on how ownership influences its effect remains under researched especially in developing countries. The study adopted a mixed methods approach where data was collected from 364 SMEs operating in Mbarara city and Bushenyi district focusing on manufacturing, agro-processing, financial services, hotel and accommodation and general trade sectors. Qualitative data was obtained from 12 respondents. Quantitative data was analysed using SPSS version 26 where hierarchical regression and moderation analysis was done. Qualitative insights were obtained through thematic analysis. The findings indicated that ownership does not moderate the relationship between business process reengineering and organisational performance, indicating that the type of ownership does not affect the strength of the relationship of BPR and organisational performance. The study contributes to the existing literature by extending the RBV to the SME context in developing states and providing evidence that challenges the assumption that ownership structure shapes the strategic outcomes for organisations.*

Keywords: *Business process reengineering, Organisational performance, Small and medium enterprises, Ownership*

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1. Introduction

Both developed and developing states rely on the contribution of SMEs to facilitate steady economic development. According to Ahimbisibwe et al., (2023) 90% of enterprises in Uganda are SMEs and further provide employment to over 80% of the current working population greatly contributing to the country's GDP. Regardless, SMEs have continued to face challenges hindering their performance and ability to drive economic development. The major challenges include limited financial and non-financial resources and poor management structures. SMEs mainly operate in

resource constrained environments pushing them to adopt strategies that help reduce operational costs while ensuring proved service delivery.

SMEs have been advised to adopt Business Process Reengineering (BPR) as management strategy to enable the enterprise to achieve their set objectives. Introduced by Hammer and Champy, (1993) BPR has been identified as the only way towards improved performance in both large and small enterprises. Previous scholars have generated mixed results regarding the effectiveness of BPR in small and medium sized enterprises citing the influence of factors such as ownership structure, governance mechanisms and managerial capabilities as the cause of inconsistency.

This study used ownership to moderate the relationship of the independent variable and the dependent variable (Nguyen et al., 2021). Business ownership refers to the legal and managerial and governance of an organisation by one or more individuals or groups who have the rights to its operations (Boachie, 2023). It represents the structure through which key decisions are made to ensure smooth flow of operations (Nguyen et al., 2021). Ownership structures in SMEs can vary widely, sole proprietorships, partnerships and family-owned entities, each with a unique impact on operations.

The study was guided by the following objective. To measure the moderation effect of ownership on the relationship between business process reengineering and organisational performance of SMEs.

2. Literature Review

2.1 Resource Based View

The study was guided by the Resource Based View of the firm (RBV) theory. The RBV theory asserts that firms achieve a sustained competitive advantage by acquiring precious, scarce, inimitable and non substitutable resources. The theory assumes that enterprises poses diverse resources which are not transferable to other enterprises (Arief et al., 2023).

The performance and survival rate of SMEs is very low due to the resource constrained environment in which they operate. Resource based view theory analyses the contribution of internal resources as enterprises struggle to achieve a competitive advantage (Kant, 2021). The theory explains how different resources can be combined to ensure sustainable growth and development. The theory emphasises the need for acquisition, control and use of resources to attain a competitive advantage (Hagen et al., 2022).

2.2 Business Process Reengineering

This study majorly focused on BPR explained by Information technology (IT) capabilities, organisational structure and organisational readiness for change.

Information technology (IT) capabilities was defined as the organisation's ability to integrate information technology in the business processes to ensure seamless operations (Ilmudeen, 2021). IT capabilities were explained by the availability of; IT infrastructure which includes networks, hardware and software, IT management skills which entail the ability to plan coordinate and control, IT human resources and skills which reflect the skilled personnel who can develop, implement and integrate systems.

Organisational structure was defined as the formal arrangement of roles, responsibilities and relationships

that show how activities are coordinated to enable the organisation achieve its objectives (Steyn, 2020). In this study, organisational structure was explained by; collaboration and coordination of departments, clear roles and responsibilities, flexibility and adaptability (Marín-Idárraga & Hurtado González, 2021).

Organizational readiness was defined as the readiness and ability of an entity to adopt changes in the operational strategies, processes and structures (Alrabie, 2023). Organisational readiness for change is a factor that facilitates improved organisational performance by showing the employees' and management's perspective regarding change. According to Nguyen et al. (2021) SMEs should assess and get ready for change through training of staff and ensuring proper resource allocation.

2.3 Organisational Performance

The performance of SMEs has for a long time been measured by short term measures which include revenue neglecting the long term indicators such as customer satisfaction and employee productivity (Abrokwah-Larbi & Awuku-Larbi, 2024). Researchers have highlighted the important role of non-financial performance measures in (Orisa et al., 2020). This study considered both the financial and non-financial performance measures in analysing the performance of SMEs.

The financial performance measures help show the effect of the organisation's strategy and operations (Nazari-Shirkouhi et al., 2020). These measures reflect the overall stand of the organisation's performance in achieving the set goals such as sales, revenue growth and profitability.

Customer satisfaction a non-financial measure helps to identify the target market segment that the enterprise can serve (Sigdel & Amponstira, 2023). In this study, employee productivity, customer satisfaction were used to measure the non financial aspect of the dependent variable of organisational performance.

2.4 Ownership

Business ownership was considered as a moderating variable that helps moderate and clearly interpret the collaboration of the independent variable (business process reengineering) and the dependent variable (organisational performance) (Nguyen et al., 2021). Business ownership was defined as the legal and managerial control of an organisation by one or more individuals or groups who have the rights to its assets, operations and profits (Boachie, 2023). It represents the structure through which an enterprise is held and managed, with significant implications for resource allocation and decision-making autonomy (Nguyen et al., 2021). Ownership structures in SMEs can vary widely, from sole proprietorships to partnerships and

family-owned entities, each with a unique impact on organizational processes.

The moderation effect of ownership in the study was reflected in how the differing ownership types influence the adoption, implementation of BPR initiatives in enterprises. For family-owned enterprises that are led by visionary leaders who advocate for innovation, the moderation effect may be positive, enhancing the impact of BPR on performance. The entrepreneurial setting and flexibility associated with private ownership encourage the successful adoption of BPR, leading to improved operational efficiency and financial performance (Kafetzopoulos, 2022). Under cooperative ownership, effective member engagement can lead to successful implementation of BPR while the need for consensus can slow down the process reducing its impact on performance (Rezazade et al., 2023). Successful implementation of BPR in government owned enterprises greatly depends on the ability to navigate the prevailing challenges and aligning the BPR initiatives to public sector goals (Sikandar et al., 2024).

Although ownership is recognized as a significant factor influencing strategic and operational decisions in SMEs, its moderating role in the association between BPR and organizational performance remains inadequately examined. Previous studies have touched upon different ownership structures such as family-owned, privately owned, cooperatives, and government-owned enterprises but have not thoroughly investigated how these structures impact the effectiveness of BPR and, consequently, SME performance (Nguyen et al., 2021). Hence the hypothesis.

H₀₄: Ownership does not significantly moderate the relationship between business process reengineering and organisational performance of SMEs.

3. Methodology

3.1 Research Design

The study followed a cross sectional explanatory sequential research design with data collected and analysed at a single point in (Leavy, 2017). This research design is appropriate for the study because it allows for systematic analysis of the study variables (business process reengineering and Organisational Performance). The design allows for use of mixed methods where both qualitative and quantitative data are collected and analysed. Integration of both qualitative and quantitative methods called for triangulation of results. The data collection process was done in two phases with the first phase dealing with quantitative data and the second phase collecting qualitative data.

3.2 Samples and Sampling

The total population was 3699 SMEs as obtained from the commercial officer's registry of Mbarara city and

Bushenyi District all found in Uganda. From the population a sample of 364 was selected. The sample size was determined using Cochran's formula. The respondents included enterprise owners/managers, employees and customers. Stratified random sampling techniques were used in selection of respondents for quantitative data. Qualitative data was obtained from 12 SME owners and managers who were selected by use of purposive sampling technique.

3.3 Data Collection Tools

Data collection tools comprised of structured questionnaires with closed ended questions and an interview guide tailored to provide responses related to the study. The structures questionnaires were used to collect quantitative data while the interview guide assisted in qualitative data collection.

3.4 Data Collection Procedures

The data collection procedure was as follows: A letter of introduction was obtained from the Directorate of Postgraduate Training of Kabale University introducing the researcher to the Research Ethics Committee (REC) of Kabale University accredited by Uganda National Council for Science and Technology (UNCST) which gave the final approval letter that was presented to the commercial officers to seek permission for collecting data. Research assistants were recruited based on experience in data gathering and proficiency with handheld devices Training was done to ensure familiarity with the survey tool emphasising ethical considerations and the use of handheld devices for data collection. Informed consent was obtained from all respondents before administering of the questionnaires. Each selected enterprise was visited and in-person surveys were conducted with managers/owners, employees and customers using handheld electronic devices such as tablets or smartphones. Follow up visits were made to non-respondents to ensure high response rates. The use of handheld devices in data collection ensured real-time data entry, reduced errors resulting from manual data entry and facilitated efficient data collection. Also, regular backups were maintained to ensure data security and availability.

For qualitative data the researcher made personal visits to the selected respondents and conducted the interviews in person. The interview process included preparation, introduction, asking questions and conclusion. The preparation and introduction phases involved identification of respondents and initial contact and requesting the individuals to participate in the interview. This helped to build trust between the researcher and the participants. The researcher ensured a conducive environment before the start of the actual interview. Participants were informed of the research area, rationale of the study and how the information provided will be used.

After the introduction, the interview questions were used to guide the section that included probing and follow-up questions (Bell et al., 2022). Face to face interviews were used and the researcher took notes since many of the participants preferred that than digital audio recordings.

3.5 Ethical Considerations

In research involving human participants and organisations, ethical considerations are observed to ensure the protection of participants and study integrity. Researchers are tasked to predict ethical issues that may arise before, during and after the research project the following ethical considerations were observed J. W. Creswell and Inoue, (2025). According to Nii Laryeafio and Ogbewe, (2023), ethical issues can arise at any stage in the researcher and preparations should be made to ensure all arising issues are addressed as soon as possible.

For this study the following ethical considerations were observed. Ethical clearance was obtained from the Kabale University Research Ethics Committee. Following J. Creswell et al., (2023) guidance, the relevant local authorities including the Mbarara City and Bushenyi District Commercial Offices were approached seeking permission to conduct the study.

Informed consent forms explaining the purpose, objectives and outcomes of the study were given to the participants. The consent forms explained the voluntary participation of the participants and thie right to withdraw from the study at any given stage without any consequences. The study maintained confidentiality and anonymity of participants by use of identifiers eliminating personal and enterprise information, the data collected was strictly used for academic purposes only. All participants were treated equally regardless of their gender, position and background. The questionnaire items were phrased neutrally to minimise bias. Participating SMEs were selected from the registers of linceced businesses operating in Mbarara city and Bushenyi district as obtained from the commercial officers.

In both cases the researcher acquired informed consent and permission to proceed with the data collection exercise.

3.6 Data Analysis

Quantitative data was analysed using SPSS while thematic analysis was done for qualitative data (Leavy, 2017).

4. Results and Discussion

4.1 Quantitative Results

To test the study hypothesis, the following regression models were used:

- i. $OP = b_0 + b_1 BPR + e$ i
- ii. $OP = b_0 + b_1 BPR + b_2 OWN + e$ ii
- iii. $OP = b_0 + b_1 BPR + b_2 OWN + b_3 BPR*OWN + e$ iii

Where:

- **OP** = Organisational Performance of SMEs
- **b0** = Constant
- **b1BPR** = Beta coefficient of business process reengineering when ownership is at zero
- **b2OWN** = Beta coefficient of ownership when business process reengineering is at zero
- **b3BPR*OWN** = Beta coefficient of the interaction term between business process reengineering and ownership

The hierarchical regression results for the moderation of ownership on the relationship between business process reengineering and organisational performance of SMEs is shown in the table below.

Table 1: The moderation effect of ownership on the relationship between business process reengineering and organisational performance of SMEs.

Variable	Model 1			Model 2			Model 3		
	β	t	Sig	β	t	Sig	β	t	Sig
(Constant)	0.8159	10.783	0.000						
Business process reengineering	.726	33.192	.000	.699	31.732	.000	.876	8.547	.000
Ownership	-.033	-1.033	.302	.129	5.855	.000	.567	2.286	.022
Interaction (BPR*OWN)							-.508	-1.773	.077
R		.726 ^a			.737 ^b			.738 ^c	
R2		.527			.543			.545	
AdjR2		.527			.542			.543	
R2-Change					.016			.001	
F-Change		1101.687			34.282			3.143	
Sig. F-Change		.000			.000			.077	

a. Dependent Variable: Organisational performance

Model 1, analysed the effect of business process reengineering on organisational performance. The findings indicate that BPR had a strong and statistically significant positive effect on organisational performance ($\beta = .726, p < .001$). Implying that any change BPR such as redesigned processes and streamlined operations lead to improved performance of SMEs. The model explained 52.7% of the change in organisational performance ($R^2 = .527$), showing that BPR is responsible for more than half of the achieved performance outcomes.

Model 2 introduced ownership alongside BPR. The results reveal that ownership significantly and positively predicts organisational performance ($\beta = .129, p < .001$). Suggesting that SMEs with supportive and committed ownership structures tend to perform better when combined with effective business process reengineering. The inclusion of ownership increased the explained variance by 1.6%.

Model 3, introduced ownership to test for the moderation effect between BPR and organisational performance. The coefficient for the interaction term was negative ($\beta = -.508$) and insignificant ($p = .077$). Confirming that ownership does not moderate the relationship between BPR and organisational performance. The overall model explained 54.5% of the variance ($R^2 = .545$), with only a 0.1% increase compared to Model 2.

Taken together, the findings demonstrate that while both BPR and ownership independently enhance SME performance, the moderation effect of ownership on the relationship between BPR and performance is not statistically supported. The hypothesis which stated that ownership does not significantly moderate the relationship between business process reengineering and organisational performance is therefore accepted. This suggests that ownership plays a direct and important role in improving organisational performance but does not significantly alter the strength of the relationship between business process reengineering and performance.

4.2 The Interaction Effect of Ownership and Business Process Reengineering on Organisational Performance of SMEs

The plot indicates that although both BPR and ownership individually enhance organisational performance, the interaction effect between them is negative and statistically insignificant. This suggests that ownership does not moderate the relationship between BPR and SME performance. In other words, improvements in BPR continue to enhance performance regardless of ownership type.

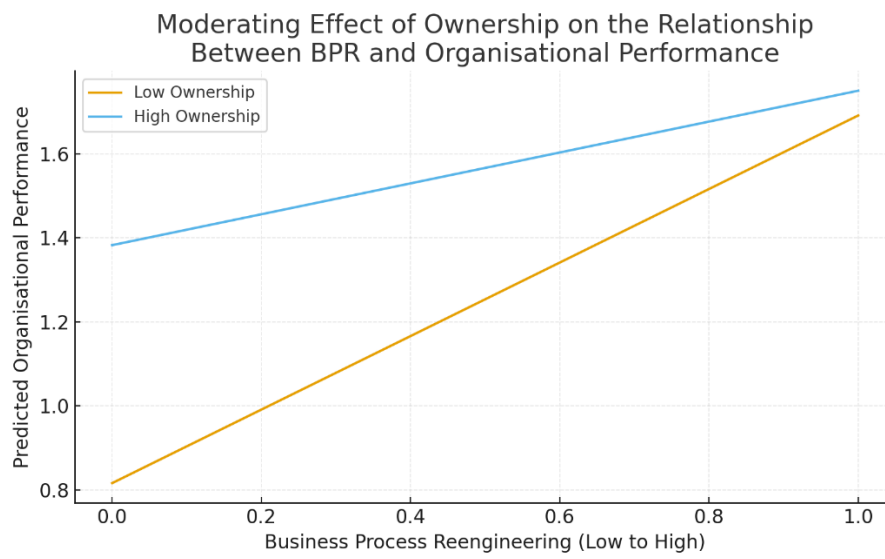


Figure 1: Plot for the Interaction Effect of Ownership and Business Process Reengineering on Organisational Performance of SMEs

The interaction plot illustrates the moderating effect of ownership on the relationship between business process reengineering (BPR) and organisational performance of SMEs. The results show that both low and high levels of ownership are associated with improvements in performance as BPR practices increase. However, the slope of the line under high ownership is slightly flatter compared to low ownership, reflecting the negative but statistically insignificant interaction term ($\beta = -.508$, $p = .077$). This suggests that while BPR strongly enhances organisational performance, the involvement of ownership does not significantly strengthen this effect; instead, it may slightly dampen the positive influence of BPR. Overall, the figure confirms the regression results, showing that ownership contributes directly to performance but does not significantly moderate the BPR–performance relationship.

Qualitative results

The interviews further sought to examine whether ownership moderates the relationship between business process reengineering (BPR) and organisational performance of SMEs. Below are the findings

Theme	Sub-theme/Aspect	Representative Evidence (Interview Quote)	Interpretation	Implication for BPR–Performance Relationship
Ownership structure and decision-making	Centralised decision-making in owner-controlled enterprises	<i>“All decisions are made by me as the owner... Staff usually have to wait for my direction before taking action, which can delay service at times.” (Hotel owner, Male, 47, Mbarara city)</i>	Ownership concentration creates faster approval of changes but slows operational responsiveness due to dependency on owners.	Ownership affects implementation of BPR but does not necessarily strengthen the impact of BPR on performance.
		<i>“Decision-making is centralized under me as the owner... most changes must be approved at my level.” (Maize milling manager, Female, 31, Bushenyi)</i>	Centralisation limits flexibility and decentralised execution of process improvements.	Supports quantitative findings that ownership predicts performance but does not significantly moderate BPR-performance relationship.
	Family ownership dominance	<i>“Our company is more of a family enterprise but the big man has a bigger share value... decision making is centralised.” (Supermarket manager, Male, 38, Mbarara city)</i>	Family ownership may prioritise owner interests over organisational efficiency.	Centralised ownership can constrain effective implementation of reengineered processes.

Professional management and delegated authority	Decentralised decision-making	<i>“We have departmental heads who can make decisions within their units, which improves efficiency and reduces delays.” (Supermarket manager, Male, 38, Mbarara city)</i>	Professionally managed structures enhance responsiveness and implementation efficiency.	Structured management strengthens execution of BPR initiatives and improves organisational performance.
	Employee participation	<i>“Most times there is no need to involve employees in planning changes because top leadership decides what should be done.” (Retail shop owner, Female, 31, Bushenyi)</i>	Limited employee involvement reduces ownership of change initiatives and implementation effectiveness.	Weakens sustainability and effectiveness of BPR implementation.
Member-based ownership and regulatory oversight	Shared ownership and accountability	<i>“We are regulated... strict procedures when implementing systems. This has helped improve service delivery and member confidence.” (SACCO manager, Male, 30, Mbarara city)</i>	Collective ownership with regulatory oversight improves transparency and accountability.	Shared ownership strengthens implementation of BPR and enhances organisational performance indirectly.
	Transparency through digital systems	<i>“SMS alerts improved transparency. Members feel more secure because they can track their transactions.” (SACCO manager, Female, 27, Bushenyi)</i>	Technology-enabled transparency increases stakeholder trust and operational efficiency.	Reinforces positive effects of BPR on service delivery and organisational outcomes.

Ownership and resource allocation	Financial constraints in owner-managed SMEs	<i>“Capital is our biggest challenge... cost of machines is still very high.” (Owner, Coffee hulling facility, Male, 50, Bushenyi)</i>	Limited financial resources hinder adoption of technology and process improvements.	Ownership influences capacity to implement BPR rather than moderating its impact on performance.
	Investment capability in structured enterprises	<i>“Management has invested heavily in systems like barcode scanners and integrated software...” (Supermarket manager, Male, 38, Mbarara city)</i>	Structured ownership facilitates access to resources needed for process innovation.	Resource availability improves implementation of BPR and subsequent performance outcomes.

The qualitative findings indicate that ownership affects organisational performance through decision making structures and resource allocation. Owner controlled enterprises reflected centralised authority with fast approvals but with slow implementation. Professionally managed enterprises reflected greater delegation and transparency providing conducive environment for BPR implementation. These findings concur and support the quantitative results indicating that ownership contributes directly to organisational performance but does not moderate the relationship between BPR and organisational performance.

The qualitative findings add meaning to the quantitative results confirming that ownership is a direct driver of organisational performance through shaping decision making, resource allocation and employee involvement. Its influence differs across the different ownership structures explaining the negative and insignificant interaction effect ($\beta = -.508, p = .077$). This reinforces the idea that ownership is a contextual factor rather than a moderator in the relationship between BPR and organisational performance.

The findings are in agreement with Ghobadian & O'Regan, (2006) who through their study concluded that ownership is only able to enhance performance by influencing decision making and managerial behaviour. Studies have also shown that ownership enhances performances for organisations where proper alignment of strategies and operations (Kohlbacher & Gruenwald, 2011; Weitlaner et al., 2012). Also, Rieg & Ulrich, (2011) noted that the implementation of business improvement strategies is affected by ownership but the studies were not able to prove the moderation effect.

Another study by Song et al., (2023) revealed that ownership structures affect organisational performance without interfering with the business improvement strategies in place like PBR. reported that ownership structures positively affect organisational performance without interfering with the business improvement strategies. A study by Ali et al., (2019) concluded that ownership moderates the relationship between corporate social responsibility disclosure and financial performance however this is specific to the given context and limited to governance outcomes.

5. Conclusion and Recommendations

5.1 Conclusion

The study findings revealed that ownership does not moderate the relationship between BPR and organisational performance of SMEs. Ownership contributes directly to the performance of enterprises through decision making and managerial accountability but does not strengthen or weaken the contribution of BPR. This indicates that ownership has an independent role in aiding improved performance and should be

considered as an independent driver for organisational performance. This confirms that regardless of the existing ownership structure, the relationship between BPR and organisational performance remains stable.

The quantitative findings reveal that ownership contributes to performance through its influence on governance, decision-making authority, and managerial accountability. This indicates that enterprises with effective ownership structures are able to make decisions faster and achieve proper resource allocation leading to improved organisational performance.

The qualitative findings provide a deeper understanding for the quantitative findings showing the operation of ownership in the SME context. The results clearly indicate the distinctions between owner-controlled enterprises and professionally managed enterprises. Owner managed enterprises tend to have centralised decision making with owners having total control over operations leading to faster approval of changes but characterised with slow implementation. On the other hand, professionally managed enterprises are characterised by decentralised decision making, clearer accountability and high employee involvement which encourages efficient implementation of recommended changes.

In conclusion, while ownership remains a critical factor that drives organisational performance, its role is complementary to rather than interactive with BPR. SMEs are therefore encouraged to focus on strengthening BPR to attain improved performance.

5.2 Recommendations

The study recommends that

1. SMEs should prioritise adoption and implementation of BPR initiatives regardless of their current ownership structures as a strategy for improved performance.
2. SME managers and owners should invest in the redesigning of processes and automation to achieve continuous process improvements.
3. The government agencies, SME support institutions and development partners should strengthen capacity building courses aimed at equipping SME managers and owners in management skills emphasising change management and technology adoption to achieve successful implementation of BPR.

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