

Information Technology Capabilities and Organisational Performance of Small and Medium Enterprises in Uganda

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ABSTRACT

The increasing integration of information technology (IT) into business operations has transformed organisational processes and enhanced competitiveness globally. However, many Small and Medium Enterprises (SMEs) in developing economies continue to experience low adoption of IT capabilities, which may hinder organisational performance. This study examined the relationship between IT capabilities and organisational performance among SMEs in Mbarara City and Bushenyi District, Uganda. The study adopted a cross-sectional quantitative research design and collected data from 364 SMEs using structured questionnaires. Descriptive statistics, Pearson correlation analysis, hierarchical regression analysis, and Structural Equation Modelling (SEM) were used for data analysis. The findings revealed a significant positive relationship between IT capabilities and organisational performance ($r = 0.473$, $p < 0.01$). Regression results showed that IT capabilities significantly predict organisational performance ($\beta = 0.307$, $t = 13.083$, $p < 0.001$), contributing 23.2% additional explanatory power to organisational performance ($\Delta R^2 = 0.232$). The measurement model demonstrated acceptable goodness-of-fit indices (CFI = 0.968; TLI = 0.930; RMSEA = 0.051), confirming construct validity. The study concludes that IT capabilities significantly enhance organisational performance among SMEs by improving operational efficiency, customer satisfaction, and productivity. The study recommends increased investment in digital infrastructure and ICT adoption among SMEs to improve competitiveness and sustainability.

Keywords: Information technology capabilities, organisational performance, Small and Medium Enterprises

INTRODUCTION

Small and medium enterprises (SMEs) contribute to the economic development of nations globally through provision of employment to almost 80% of the total population and further contributes to the gross domestic product (GDP) in both developing and developed economies. Globally, information technology has transformed business environments through automation of processes, improved communication thereby enhancing the decision-making processes. Large organisations have continuously identified technological capabilities as strategic resources that affect organisational performance. Information technology (IT) is integrated in business processes to facilitate their redesigning to enable better performance results (Ilmudeen, 2021). Organisation with high IT capabilities easily adapt to the changing technologies greatly contributing to digital transformation (Shahul Hameed et al., 2022).

In the African context, SMEs have continuously reflected a slow pace in the adoption of information technology despite the increasing digitalisation initiatives (Ramdani et al., 2022). The slow adoption has been caused by limited infrastructure, inadequate technical skills and financial constraints. In Uganda many SMEs continue to rely on manual systems often leading to inefficiencies in financial reporting, inventory management, customer management and strategic decision making (Keneth & Niclous, 2023).

Business trends today compel digital transformation in SMEs through IT for improved performance. Though SMEs use low-cost IT applications there is need for consistent IT infrastructures that suit their business

operations in order to survive and compete effectively with other companies. However, the rate of adoption of the ICT requirements is still very low especially in the SMEs most of which are local and informal in nature (Çallı & Çallı, 2021). Failure to adopt ICT tools in their business processes, SMEs are in position to lose access to wider markets may face challenges of resource usage and inefficient administration (Mikalef et al., 2020).

The study sought to examine the relationship between information technology capabilities and organisational performance of SMEs in Uganda.

Hypothesis

Information technology capabilities have no significant relationship with organisational performance of SMEs.

LITERATURE REVIEW

In Indonesia, Shahul Hameed et al., (2022) used a quantitative research methodology on SMEs where it was hypothesised that organisational agility is positively influenced by IT capabilities leading to higher competitive edge. The findings showed a significant positive relationship between IT capabilities and organisational agility which led to improved competitive advantage. The study concluded that IT capabilities assist firms in responding promptly to changes in the market leading to improved performance.

Similarly, Nkurunziza et al., (2019) examined the relationship between IT capabilities and innovation performance in SMEs. The study showed that IT capabilities assist in enhancing innovation capabilities which in turn enhance organisational performance. The study concluded that IT capabilities are critical drivers for innovation among firms. In the same line, Akam et al., (2018) explored how IT capabilities influence organisational performance through knowledge management. The study discovered that effective knowledge management supported by IT capabilities leads to improved performance in SMEs. The study further emphasised the need for strong IT capabilities to ensure proper management of knowledge to attain improved management and problem solving skills that enhance organisational performance.

In their study on Colombian SMEs, Marín-Idárraga and Hurtado González, (2021) examined the impact of IT capabilities on the financial performance of small and medium enterprises. The study tested whether IT infrastructure and IT human skills significantly enhanced financial performance. The findings showed a positive relationship, indicating that IT capabilities contributed to the enterprises financial performance, emphasising the role of IT fostering efficiency and innovation.

Furthermore, Chege et al., (2020) explored the role of IT capabilities on organisational performance in Kenyan manufacturing firms. A mixed methods approach was used and confirmed that IT capabilities positively influenced operational efficiency, customer satisfaction and overall profitability.

Some studies have however indicated a negative or weak relationship between IT capabilities and organisational performance

However, some studies have indicated a negative or weak relationship between information technology capabilities and organisational performance. A study by Shaik and Dhir, (2021) investigated the role of IT capabilities on organisational performance of Indian SMEs. The findings revealed a weak relationship indicating that IT capabilities do not lead to improved financial performance. The study attributed these findings to market volatility and resource constraints affecting SMEs

Also, Shaik et al., (2024) explored the effect of IT capabilities on innovativeness and performance. The study findings revealed that while IT capabilities contribute to innovativeness, their direct effect on performance was weak. Similarly, Thomas et al., (2022) examined various forms of innovation, including IT capabilities, and their effect on performance. The results showed that while innovation had a significant positive effect on

performance, the role of IT capabilities was much less pronounced indicating that the relationship may vary depending on the type of innovation. The findings show that IT capabilities may not always lead to improved performance strengthening the current study that seeks to analyse the relationship between IT capabilities and organisational performance.

Ugandan SMEs are characterised by inadequate IT resources and infrastructure which greatly influences their performance (Kenneth & Patience, 2020). However, there is currently limited literature addressing ways in which organisations with limited technological capabilities such as SMEs can boost their performance. Through research, alternative frameworks that do not necessarily rely on advanced technology for improved organisational performance can be identified greatly contributing to policy formulation for resource constrained SMEs especially in the developing economies.

For this study IT capabilities were measured through IT Infrastructure, technology integration and IT skills and expertise. IT infrastructure refers to the physical and enterprise structures required for the operations of IT services. IT infrastructure provides a basis for effective communication which aids streamlined operations for improved performance.

METHODOLOGY

The study adopted a cross-sectional survey research design, whereby data were collected from respondents at a single point in time to examine the relationship between IT capabilities and organisational performance (Creswell & Creswell, 2018). The cross-sectional survey design was considered appropriate because it enables the collection of data from a large number of respondents within a relatively short period and facilitates the examination of relationships among study variables. The design also allows researchers to obtain a snapshot of existing conditions regarding IT capabilities and organisational performance within the selected organisations.

The study population comprised 3,699 SMEs, from which a sample of 364 respondents was selected. The sample size was determined using Cochran's formula. Data were collected using a structured questionnaire containing closed-ended questions designed to capture information on the dimensions of IT capabilities and organisational performance. Prior to data collection, informed consent was obtained from all respondents, and the necessary permissions were secured to conduct the study. The respondents included enterprise owners/managers, employees, and customers, who provided information relevant to the study objectives.

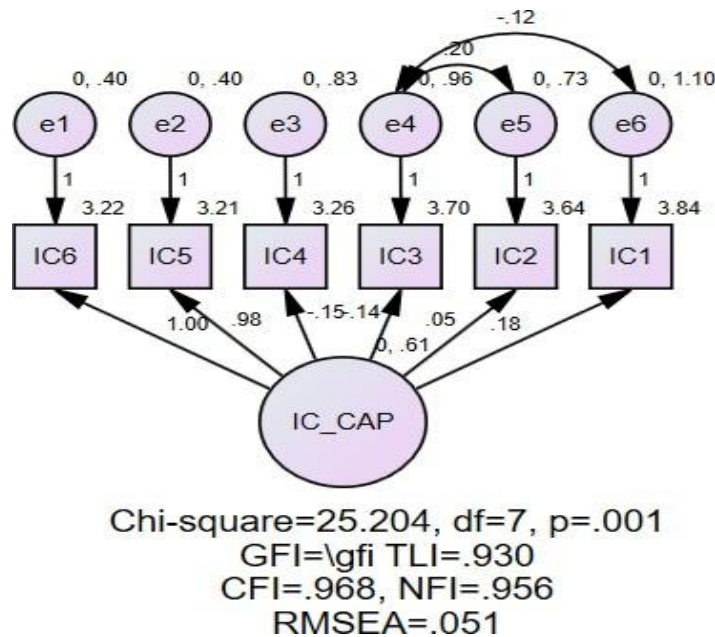
The collected quantitative data were coded and entered into the Statistical Package for Social Sciences (SPSS) for preliminary analysis. SPSS was used to perform data cleaning, descriptive statistics, reliability testing, and correlation analysis. Reliability of the measurement scales was assessed using Cronbach's alpha coefficients.

To test the hypothesised relationships between IT capabilities and organisational performance, Structural Equation Modelling (SEM) was employed. SEM was used because it enables the simultaneous examination of multiple relationships among latent constructs while accounting for measurement error. The analysis involved two stages: assessment of the measurement model to establish validity and reliability of the constructs, and assessment of the structural model to determine the magnitude and significance of the effect of IT capabilities on organisational performance. Model fit was evaluated using established fit indices, including the Chi-square statistic, Comparative Fit Index (CFI), Tucker-Lewis Index (TLI), Root Mean Square Error of Approximation (RMSEA), and Standardised Root Mean Square Residual (SRMR). The combined use of SPSS and SEM provided robust empirical evidence regarding the influence of IT capabilities on organisational performance among SMEs.

CFA for IT Capabilities

The confirmatory factor analysis (CFA) results for IT Capabilities are presented in the figure below. The construct was measured using six items, and the results indicate that all items loaded significantly on the construct. This confirms that IT Capabilities is a valid and reliable measure for further empirical analysis.

Figure 1: CFA for IT Capabilities



The confirmatory factor analysis (CFA) was conducted to validate IC Capabilities as a construct measured by six items. The chi-square test was significant ($\chi^2 = 25.204$, $df = 7$, $p = .001$), indicating that the model does not perfectly reproduce the observed covariance matrix. However, given the chi-square sensitivity to sample size Byrne, (2016) suggests that it should not be used as the only indicator of model adequacy. The incremental fit indices show a very good model fit, with the Tucker–Lewis Index (TLI = .930), Comparative Fit Index (CFI = .968), and Normed Fit Index (NFI = .956), all above the recommended threshold of 0.90 (Hu & Bentler, 1999). The Goodness-of-Fit Index (GFI = .930) also indicates satisfactory model adequacy. Furthermore, the Root Mean Square Error of Approximation (RMSEA = .051) falls within the acceptable limit of less than 0.08, confirming that the model provides a close fit to the data.

The factor loadings for the six items demonstrate that all indicators contributed significantly to the measurement of IC Capabilities. IC3 (.83) and IC2 (.73) were the strongest indicators, highlighting their reliability in capturing the construct. IC1 (.61), IC4 (.59), and IC5 (.40) showed moderate but acceptable loadings, while IC6 (.40) was weaker yet still above the minimum acceptable threshold. According to Hair et al. (2019), standardized loadings above 0.50 are considered acceptable, and those between 0.40 and 0.50 may be retained if theoretically justified. Since all items were retained, the model demonstrates both statistical adequacy and theoretical consistency.

Overall, the CFA results confirm that IT Capabilities is a valid and reliable construct, adequately measured by six items. The strong fit indices and significant item loadings provide confidence that IT Capabilities can be used effectively in subsequent empirical analysis to explain relationships within the study framework.

Table 1: Standardized weights for IT Capabilities

Code	Items	Standardized Regression Estimates	C.R (t)
IT Capabilities (IC)			
IC3	Our IT systems are integrated across different departments allowing for uninterrupted data flow.	0.83	7.214
IC2	We have a dedicated IT team that provides sufficient support for our business needs.	0.73	6.894

IC1	Our IT systems are up to date and support business processes efficiently.		0.61		6.417	
IC4	IT systems in place are user friendly and easy to navigate.		0.59		6.308	
IC5	The company invests sufficiently in updating and maintaining the IT systems.		0.56		5.612	
IC6	I am satisfied with the current IT systems and tools provided by the company.		0.64		5.587	
CMIN/DF		RMSEA	GFI	CFI	TLI	NFI
3.601 (25.204 / 7)		0.051	0.93	0.968	0.93	0.956

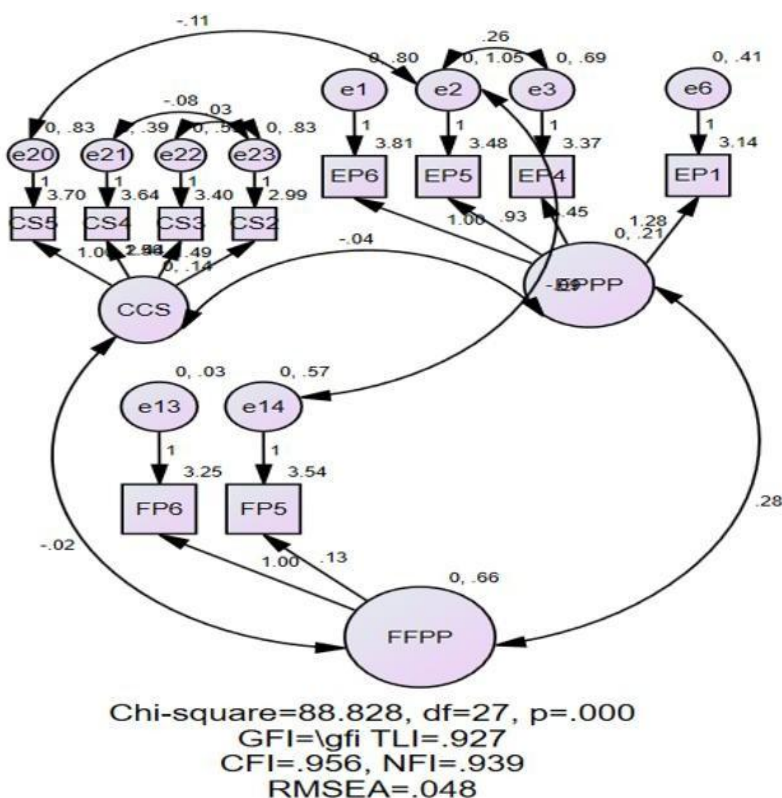
Source: Primary data

The results in the table indicate that the fit indices confirm that the IT Capabilities measurement model exhibits an acceptable to excellent fit to the data. The CFI, NFI, TLI, and GFI values exceed the recommended threshold of 0.90, indicating strong model adequacy. The RMSEA value of 0.051 is below the maximum recommended limit of 0.08, indicating a reasonable approximation error. Therefore, the construct of IT Capabilities is valid and reliable for explaining relationships within the study framework.

CFA for organisational performance of small and medium enterprises

The figure below presents the confirmatory factor analysis (CFA) results for the organisational performance of SMEs in Mbarara City and Bushenyi District. The results indicate that the items loaded significantly on the construct, confirming that SME performance is a valid and reliable measure for subsequent analysis. This demonstrates that the selected indicators appropriately capture the latent construct of SME performance and can be used with confidence in further empirical testing.

Figure 2: CFA for organisational performance of small and medium enterprises



CCS is for customer satisfaction, FFPP is financial performance and EPPP is for employee performance.

The confirmatory factor analysis (CFA) was conducted to validate the construct of organisational performance of SMEs, which comprised customer satisfaction (CCS), financial performance (FFPP), and employee performance (EPPP). The chi-square value was significant ($\chi^2 = 88.828$, $df = 27$, $p = .000$), suggesting that the model does not perfectly reproduce the observed covariance matrix. However, given the sensitivity of chi-square to sample size, it should not be the sole determinant of model adequacy (Byrne, 2016). The incremental fit indices demonstrate an acceptable model fit, with the Tucker–Lewis Index (TLI = .927), Comparative Fit Index (CFI = .956), and Normed Fit Index (NFI = .939), all exceeding the recommended cutoff of 0.90 (Hu & Bentler, 1999). The Goodness-of-Fit Index (GFI = .927) also indicates satisfactory model fit. Moreover, the Root Mean Square Error of Approximation (RMSEA = .048) falls below the threshold of 0.08, confirming that the model exhibits a good absolute fit to the data.

The factor loadings provide further insights into the strength of the measurement model. For customer satisfaction (CCS), items CCS5 (.83), CCS4 (.82), and CCS6 (.74) demonstrated strong and reliable loadings, making them the most valid indicators of customer-related outcomes. CCS1 (.49) had a weaker loading but was still within an acceptable range. The results therefore confirm that customer-related indicators significantly contribute to SME performance measurement.

For employee performance (EPPP), items EP6 (.80), EP5 (.81), and EP4 (.69) loaded strongly on the construct, showing they are robust indicators of employee contribution to SME performance. EP1, however, had a relatively weak loading (.41), suggesting it is a less reliable measure of employee performance compared to the other retained items. Following Hair et al. (2019), loadings above 0.50 are considered acceptable, while those below 0.40 are generally regarded as weak. Thus, EP1 approaches the threshold of concern but still contributes some explanatory power.

Financial performance (FFPP) was measured with FP5 (.57) and FP6 (.60), both of which had acceptable loadings above the 0.50 threshold. Although the loadings are relatively moderate compared to CCS and EPPP, they remain valid indicators of the financial performance construct. These results highlight that profitability and revenue-related outcomes are essential but not the strongest contributors to overall SME performance.

In summary, the CFA results confirm that organisational performance among SMEs in Mbarara City and Bushenyi District is a multidimensional construct reliably captured by customer satisfaction, employee performance, and financial performance. The overall fit indices suggest a well-fitting model, and the significant loadings validate the measurement structure. While some items demonstrated weaker contributions (such as EP1 and CCS1), the retained indicators provide a sound measurement framework that can be confidently applied in further empirical analyses of SME organisational performance.

Table 2: Standardised weights for Organisational Performance of SMEs

Code	Items	Standardized Regression Estimates	C.R (t)
Customer Satisfaction (CCS)			
CS5	Product and service sales to new customers has increased steadily over the last 4 years	0.83	6.982
CS4	The enterprise has been able to continuously retain its existing customers for the last 4 years	0.82	7.121
CS6	The enterprise is able to provide a wide range of options to customers	0.74	7.426

CS1	Number of customer complaints has reduced			0.49		7.584
Employee Productivity (EPPP)						
EP6	There are low rates of absenteeism among staff			0.80		7.010
EP5	High levels of trust amongst employees themselves			0.81		7.085
EP4	Employees feel special commitment and go an extra mile			0.69		6.742
EP1	High level of trust between employees and management			0.41		5.984
Financial Performance (FFPP)						
FP5	The organisation manages its costs and expenses effectively to enhance profitability.			0.57		6.318
FP6	The organisation has registered a steady growth in the total sales made in the last years			0.60		6.447
CMIN/DF		RMSEA	GFI	CFI	TLI	NFI
3.290 (88.828 / 27)		0.048	0.927	0.956	0.927	0.939

Source: Primary data

The results in Table above indicate that, the fit indices confirm that the organisational performance measurement model exhibits an acceptable fit to the data. The CFI, NFI, TLI, and GFI values exceed the recommended threshold of 0.90, signifying good model adequacy. The RMSEA value of 0.048 is below the maximum recommended limit of 0.08, indicating a reasonable approximation error and good absolute model fit. Therefore, the construct of organisational performance represented by customer satisfaction, employee productivity, and financial performance is valid and reliable for explaining organisational performance among small and medium enterprises in Mbarara City and Bushenyi District.

Data Analysis

Descriptive statistics of study variables (quantitative)

This section provides the descriptive statistics from the measurement of items related to IT capabilities, organisational structure, organisational readiness for change, ownership, financial performance, employee productivity and customer satisfaction. The analysis is based on each item's mean score and standard deviation providing deeper understanding of the respondent's perceptions of business process reengineering and organisational performance of SMEs

The item with the highest mean score was, "IT systems are up to date and support business process efficiently" (M = 3.84, SD = 1.06). The findings indicate that SMEs have acquired updated hardware and software to ensure IT infrastructure aligns with operational needs. Up to date systems are often linked to improved efficiency, faster service and enhanced decision making. However, the standard deviation of 1.06 shows a variation in respondents experiences indicating that while some users have the skills and experience in usage of the systems, others still face challenges.

The item "IT systems are integrated across different departments allowing for uninterrupted data flow" scored (M = 3.70, SD = 0.99) indicating that SMEs have achieved a reasonable level of interoperability allowing for smoother flow of information and coordination across departments. The variability suggests that integration is not seamless across departments leading to fragmented information.

The presence of a dedicated IT support team scored ($M = 3.64$, $SD = 0.85$) with respondents acknowledging that technical support is available and positively contributes to the business operations. The standard deviation of 0.85 indicates that SMEs have reliable IT support services which helps improve user confidence and reduce downtime.

However, the item “IT systems are user friendly and easy to navigate” scored ($M = 3.26$, $SD = 0.92$) raising concerns about usability and user experience. This shows that employees face challenges in using the systems and therefore there’s need for increased training to mitigate resistance to system adoption. In SMEs just like other many organisations user friendliness in a critical determinant of technology acceptance. This therefore indicates an area that require attention for SMEs to adopt technology.

Similarly, the item “investment in updating and maintaining IT systems” scored ($M = 3.21$, $SD = 0.99$) indicating that SMEs do not allocate sufficient resources to IT development and maintenance. This leads to increased system failures sabotaging the acceptance of technology changes overtime.

The level of overall satisfaction with IT systems and tools scored ($M = 3.22$, $SD = 1.01$) this further emphasises the already identified weaknesses. Satisfaction in this case is a cumulative indicator that shows both system performance and user experience. The findings indicate that despite the availability of systems and support structures, users still face challenges in their day to day operations.

Overall, the standard deviations across the items (ranging between 0.85 – 1.06) indicate moderate variability in responses, suggesting that respondents have varying perceptions of IT capabilities across the sampled SMEs.

Table 3: Descriptive statistics for IT capabilities items

Item	Mean	Std. Deviation
Our IT systems are UpToDate and support business processes efficiently.	3.84	1.06
IT systems in place are user friendly and easy to navigate.	3.26	0.92
We have a dedicated IT team that provides sufficient support for our business needs.	3.64	0.85
Our IT systems are integrated across different departments allowing for uninterrupted data flow.	3.70	0.99
The company invests sufficiently in updating and maintaining the IT systems.	3.21	0.99
I am satisfied with the current IT systems and tools provided by the company.	3.22	1.01
Overall mean	3.48	

Hierarchical regression model

The analysis was done in two models, starting with control variables (location and number of employees) and then adding IT capabilities. This stepwise approach shows how each variable contributes to explaining organisational performance.

Table 4: Hierarchical regression model

	Model 1			Model 2		
Variable	β	t	Sig	β	t	Sig
(Constant)		86.973	0.000			

Location of the enterprise	-.146	-4.528	.000	-.189	-6.661	.000
Number of employees in the Enterprise	-.033	-1.033	.302	.063	2.187	.029
IT Capabilities				.495	17.479	.000
R		.143 ^a			.502 ^b	
R2		.020			.252	
AdjR2		.018			.250	
R2-Change		-			.232	
F-Change		10.252			305.515	
Sig. F-Change		.000			.000	
a. Dependent Variable: Organisational performance						

Results of Model 1 indicates that the control variables (location of the enterprise and number of employees) were included first. The results show that location of the enterprise is negative and significant ($\beta = -.146$, $p < .001$), while the number of employees is not significant ($\beta = -.033$, $p = .302$). The overall model explained only 2% of the variance in organisational performance ($R^2 = .020$).

H₀₁: There is no significant relationship between information technology capabilities and organisational performance of SMES.

Model 2 shows that the addition of IT capabilities to the regression equation accounts for an extra 23.2% of the variance explained ($\Delta R^2 = .232$; $F\Delta = 305.515$; $p < .001$). The findings further confirm that IT capabilities have a strong, positive, and significant relationship with organisational performance ($\beta = .495$, $p < .001$). The hypothesis has therefore been rejected.

CONCLUSIONS

The study findings showed a positive relationship between IT capabilities and organisational performance of SMEs. IT capability is therefore a fundamental factor in determining organisational performance among SMEs. The results confirm that enterprises with well-developed IT capabilities achieve higher performance outcomes through improved decision making operational efficiency and customer responsiveness. IT capabilities enable the integration of organisational processes ensuring data driven decisions which promotes the enterprise's competitive advantage.

The results further indicate that IT Capabilities are not only technical assets but rather strategic resources that enable enterprises to adapt in the changing business environments. SMEs that commit to invest in IT infrastructure, technological integration and IT skills and expertise, are in a better position to respond to market changes and benefit from the available opportunities. This relationship was observed to cut across the dimensions of performance examined in the study, encompassing financial outcomes, employee productivity, and customer satisfaction. The strength of this relationship underscores the vital role that IT capabilities play in enabling SMEs to achieve greater performance outcomes. The results further demonstrated that SMEs with higher levels of IT capability were better positioned to process and utilise information effectively, enabling more informed and timely decision-making that translated directly into improved organisational outcomes.

IT capabilities facilitate the seamless integration of organisational processes, enabling data-driven decision-making that promotes competitive advantage. The results demonstrated that SMEs with well-integrated IT systems were able to make use of the readily available systems within their organisations, enabling decision-makers at all levels to access accurate and timely information that supported more effective resource allocation and strategic planning. This finding is particularly significant in the context of SMEs, which often operate in

resource-constrained environments where the ability to make informed decisions rapidly can be the difference between organisational success and failure. The quantitative evidence further revealed that IT-enabled process integration was positively associated with operational efficiency, as enterprises with higher levels of IT integration reported lower transaction costs, reduced processing times, and improved accuracy in their operational activities.

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