



## *Improving MSME Performance through Innovation and Superior Service Quality*

<sup>1</sup>Basri Bado, <sup>2</sup>Samirah Dunakhir

<sup>1</sup>Faculty Of economic and Business Universitas Negeri Makassar, Makassar,Indonesia

ARTICLE INFO	ABSTRACT
<p><b>Editor;</b> Titi Purbo Sari</p> <p><b>Reviewers;</b> <sup>1</sup>Diana Puspitasari <sup>2</sup>Yosephine Angelina</p> <p><b>Article history:</b></p> <ul style="list-style-type: none"><li>• Received 15 Maret 2024</li><li>• Received in revised form 15 April 2024</li><li>• Accepted 23 April 2024</li></ul> <p><b>Corresponding author;</b> Basri Bado</p>	<p>This study investigates the impact of innovation and service quality on the performance of Micro, Small, and Medium-Sized Enterprises (MSMEs) in Polewali Mandar Regency. Using a sample of 97 respondents from a population of 3,222 MSMEs, data were collected through a Likert scale questionnaire. Results indicate that both innovation and service quality significantly contribute to MSME success, enabling businesses to adapt to market changes and meet customer expectations. Moreover, innovation acts as a mediator, enhancing the influence of service quality on MSME performance. These findings underscore the importance of investing in service quality and fostering an environment conducive to innovation to promote the competitiveness and sustainability of MSMEs in Polewali Mandar Regency. This study offers valuable insights for stakeholders and policymakers seeking to support MSME development in the region, emphasizing the pivotal role of innovation and superior service quality in driving business success.</p>
<p><b>Keywords:</b> MSMEs, Innovation, Service Quality, Performance</p> <p><b>Type of Work;</b> Quantitatif Research</p>	
© 2024 by Inovasi Analisis Data, All rights reserved.	

### 1. Introduction

MSMEs in Indonesia have emerged as the fundamental pillar of the national economy, particularly in the aftermath of the economic crisis. MSMEs not only provide a substantial impact on economic growth, but they also have a crucial role in job creation, thereby aiding in the reduction of the unemployment rate. MSMEs play a crucial role in stimulating the local economy in Polewali Mandar District, located in the West Sulawesi Province. These enterprises employ a total of 27,509 individuals. 71,918 micro-scale sectors, 26,057 small-scale businesses, and 6,254 medium-scale industries make up the 10,423 MSMEs that comprise this sector, which spans a variety of industries and fields including trade, services, agricultural industry, aquaculture, and aquaculture.

Amidst the period of globalization, Micro, Small, and Medium Enterprises (MSMEs) encounter progressively intense competitive obstacles. In order to endure and prosper, micro, small, and medium enterprises (MSMEs) must possess the capability to adjust to fluctuations in the market and the shifting preferences of consumers. The primary factors in addressing this challenge are innovation and enhancing service quality. Amadasun and Mutezo (2022), Getaneh Kebede (2024), MSMEs must continue to provide high-quality work in order to compete in the global market. In this particular situation, it is necessary for the Polewali Mandar administration to devise strategies that endorse the growth and sustenance of Micro, Small, and Medium Enterprises (MSMEs) by establishing a favorable business environment, enhancing the development of human resources, and elevating the quality of products and services.

Email Coresponding: basri.bado@unm.ac.id



Journal Economic Business Innovation (JEBI) © 2024 by Inovasi Analisis Data  
is licensed under CC BY-SA 4.0

The significance of innovation and high-quality services in enhancing MSME success is backed by several ideas. According to Davila, Foster, and Oyon (2009), innovation is consistently associated with decision-making that involves unforeseen opportunities, unclear consequences, and a significant risk of failure. Innovation acts as a catalyst for gaining a competitive edge and also leads to enhancements in the performance of firms, especially micro, small, and medium enterprises (MSMEs) (Exposito 2018). Bhaskaran (2006) highlighted the necessity for enterprises to link innovation with current businesses through creative problem-solving processes, collaborative frameworks, and resource alignment. A separate investigation conducted by Latifah et al. (2021) demonstrates that both innovations in products and processes play crucial roles in determining the performance of a company.

This study is new in that it highlights the significance of the interplay between service quality and innovation in determining MSME performance. Amadasun and Mutezo (2022), Getaneh Kebede et al. (2024) are two earlier studies that have demonstrated the significance of excellent performance for MSMEs. Nevertheless, there is a deficiency in the existing body of knowledge concerning the simultaneous impact of innovation and service quality on the success of micro, small, and medium enterprises (MSMEs). The objective of this study is to address this deficiency by integrating these two factors and examining their influence on the performance of micro, small, and medium enterprises (MSMEs) in Polewali Mandar. Furthermore, this study takes into account the perspectives of Donkor et al. (2018), who assert that the successful utilization of innovation has a significant impact on service quality and company performance by influencing crucial business choices, spanning from operational to long-term decisions.

The purpose of this study is to investigate how MSMEs perform in relation to innovation and service quality. The main objective of this study is to provide MSME owners with a valuable understanding of the importance of innovation and service quality in improving the competitiveness and long-term viability of their companies. This research is expected to provide useful insights that can assist local governments in developing more efficient policies to support micro, small, and medium enterprises (MSMEs). This research has theoretical implications as it contributes to the existing literature on strategies to improve the performance of micro, small, and medium enterprises (MSMEs) through innovation and service quality. In addition, this research provides a new point of view on effective methods to improve the competitiveness of MSMEs in a highly competitive market.

## 2. Critical Review

The durability and success of manufacturing as well as service firms are largely dependent on organizational performance. The significance of measuring organizational performance is emphasized by Shahzad (2014), who points out that performance is a broad metric that takes into account elements like consistency, productivity, and quality. Expanding on this, Richard et al. (2009) offer outcomes, behavior, comparative measures, concepts and tools for education and training, and emphasize the significance of development in management and leadership training in fostering attitudes and critical abilities related to performance management.

Financial performance has a crucial role in determining key performance metrics, including profitability, liquidity, and market share. The success of both local and international businesses relies on these factors (Amoah 2021). Nevertheless, financial metrics frequently serve as delayed indicators derived from previous transactions and may not effectively foster the production of long-term value compared to short-term achievements (Manuele 2013). Financial reports provide a concise overview of the firm's status at a particular point in time, but they may not fully represent the actual performance of the organization (Waruhiu 2014). Financial performance measurements, while their potential, have limitations and flaws when it comes to analyzing firm performance (Yahaya and Nadarajah 2023).

A holistic approach that takes into account both monetary and non-monetary indicators is essential for a more thorough evaluation of performance. Non-financial performance metrics encompass various aspects including as innovation, personnel performance, marketing effectiveness, and operational efficiency. These measurements are quantified using non-monetary indicators, as stated (Nakku et al. 2020). Non-financial measures play a vital role in connecting financial metrics and strategy, offering a comprehensive approach to implementing strategies that consider evolving technological trends and the oversight of intangible assets, which are now a major driver of business competitiveness (Paula Monteiro et al. 2022).

The balance scorecard is an essential instrument that offers a structure to guarantee that strategies are converted into a cohesive set of performance metrics. The factors employed in this study include: 1) Financial aspect; 2) Customer aspect; 3) Internal business aspect; and 4) Learning aspect. Performance assessment systems contribute to improving an organization's capacity to effectively accomplish its goals and objectives (Ittner & Larcker, 1998). Organizations can prioritize non-financial or intangible resources, including as quality, performance, and customer service, by using strategic planning that is based on objective development. These assets have financial characteristics. Systems for measuring



performance enable the creation of both financial and non-financial incentive management (Waruhiu 2014).

According to Sivakami and Suresh (2023), one of the main factors influencing MSME performance is innovation, which is the application of particular organizational techniques in workplace design, company operations, or external relations. Innovation encompasses the process of converting a concept or discovery into a tangible offering or solution that delivers enhanced worth to fulfill or surpass the needs and desires of consumers. Innovation, as defined by Mongkol (2021), encompasses the generation, utilization, and implementation of enhanced value and originality within the realms of business and manufacturing. It involves the enhancement and diversification of products, services, and markets, the formulation of unique approaches to product creation, and the establishment of fresh management systems. According to DO et al. (2017), innovation is measured in terms of goods, procedures, and market innovation, whereas McGrath and Ramsarup (2020) concentrate on these aspects. This study employs three development constructs: product creativity, process creativity, and innovation in the marketplace.

Donkor et al. (2018) conducted research that demonstrates a positive correlation between service innovation and the success of micro and small firms. In a study conducted by Yingfei et al. (2022), it was discovered that delivering service performance of superior quality has a substantial impact on the success of a company. Getaneh Kebede et al. (2024), service innovation has a favorable and considerable impact on performance. The hypothesis in this research is derived from the findings of these studies.

Quality of service has been characterized from a number of angles, including those of businesses, marketers, and customers. Origanum and Volatile (2022) provide a definition of service quality that encompasses both the tangible aspects of what customers receive (technical value) and the manner in which the service is provided (functional quality). Getaneh Kebede et al. (2024), service quality is comprised of four components: the functional quality of the service, the technical quality of the personnel, the integrative quality of the system's coordination between various components, the functional quality of the service's delivery method, and the quality of the service product's satisfaction with the customer.

Service quality refers to the extent to which a firm fulfills or surpasses client expectations. It is determined by various aspects, including dependability, flexibility, competence, manners, trustworthiness, security, access, interaction, and client comprehension (Donkor et al. 2018). Researchers acknowledge that service quality is a complex issue, so the SERVQUAL model is frequently employed to evaluate it. Aspects of the SERVQUAL paradigm include tangibles, assurance, responsiveness,

empathy, and consistency (Donkor et al. 2018; Kankam 2023).

The five components of service quality that affect customer satisfaction and, ultimately, the success of MSMEs are the subject of this study: tangible proof (The tangibles), Reliability, responsiveness, Empathy, and Assurance. Kankam (2023) defines reliability as the company's capacity to deliver services accurately and fulfill its commitments, while reactivity refers to the company's provision of prompt and attentive service to clients. Empathy entails providing clients with individualized attention and creating a sense of uniqueness, while assurance involves staff members displaying politeness, competence, and the ability to inspire trust as well as confidence in customers. Kankam (2023) research demonstrates that service quality exerts a substantial and direct impact on business performance. Nonaka and Nonaka and Takeuchi (2021), Warriar et al. (2021) also highlight the significance of service quality in enhancing corporate performance.

*H1: Innovation has a positive and significant effect on the performance of MSMEs.*

*H2: Service quality has a positive and significant effect on the performance of MSMEs.*

*H3: Innovation mediates the relationship between service quality and MSME performance.*

### 3. Method Innovation

In Polewali Mandar Regency, Micro, Small, and Medium-Sized Enterprises (MSMEs) were the subjects of this study. The 3,222 MSMEs in the area that were the focus of this study's population were all included. In order to ascertain the sample size, the Slovin formula was employed, yielding a sample consisting of 97 respondents. The data were gathered through the use of a well-defined questionnaire that was constructed based on a Likert scale, which ranged from 1 (indicating strong disagreement) to 5 (indicating strong agreement).

The main tool used to gather data was a questionnaire that utilized a Likert scale consisting of five response levels, ranging from "strongly disagree" (1) to "strongly agree" (5). The scale was selected to accurately measure the subtle impressions of the participants regarding the innovation, quality of service, and overall success of MSMEs. The questionnaire was meticulously crafted to guarantee lucidity and thoroughness, encompassing all pertinent constructs in the study.

A reliable multivariate statistical analysis method that can assess intricate correlations between variables, structural equation modeling (SEM) with partial least-squares regression (PLS), was used to analyze the data (Mag and Hopkins 2014). The selection of SEM-PLS was based on its capacity to manage intricate models and

its appropriateness for exploratory research. The study was conducted using Smart PLS 3.2.9 software, which is highly acclaimed for its efficacy in handling Structural Equation Modeling with Partial Least Squares (SEM-PLS).

The SEM-PLS analysis commenced by evaluating the outer model, specifically examining the validity and reliability of the constructs. This stage involved assessing the dependability of the items, as well as determining their discriminant and convergent validity.

Convergent validity was evaluated by analyzing the loading factor values of each indicator. As per the findings of Mag and Hopkins (2014), a loading factor more than 0.70 signifies a strong level of validity for the construct being assessed. That being said, loading factor values in the range of 0.50 to 0.60 were considered appropriate during the early phases of measuring scale development (Chin, 1998). Indicators with loading factors less than 0.50 were eliminated to provide a strong and reliable model. In addition, the researchers assessed the Average Variance Extracted (AVE) and considered a threshold of 0.50 or greater as indicative of satisfactory convergent validity. Discriminant validity was assessed by verifying that the square of the root of the Average Variance Extracted (AVE) for each construct exceeded the correlations between components within the model. This guarantees that every construct is separate and evaluates a distinct part of the model.

Reliability was evaluated by use Cronbach's alpha and composite reliability indicators. An appropriate level of reliability is indicated by a Cronbach's alpha value over 0.70 (Mag and Hopkins 2014). More than 0.70 was deemed a satisfactory composite reliability value for construct reliability.

The bootstrapping approach, a resampling technique, was employed to conduct hypothesis testing. This method enables the evaluation of the relevance of the path coefficients inside the SEM-PLS models (Hair et al., 2014). This approach offers resilient estimates for conventional errors and intervals of confidence, enabling dependable hypothesis testing. The statistical significance of the connections between variables was assessed using the p-values derived from the bootstrapping analysis.

This research intends to conduct a thorough and dependable examination of how innovation and service quality impact the success of MSMEs in Polewali Mandar Regency, by strictly following rigorous methodological standards.

#### 4. Innovation Results and Discussion

The measuring model's validity and reliability were evaluated in the first study. As part of this process, the loading factors, average variance extracted (AVE), the composite reliability (CR), and Cronbach's alpha values

were to be examined. The results, as displayed in Table 1, demonstrate that all indicators possess loading factor values exceeding 0.70, indicating a high level of item reliability. Moreover, the AVE values for all constructs surpassed the 0.50 criterion, thus establishing the presence of convergent validity. Per Hair et al. (2014), all constructs exhibited composite reliability and Cronbach's alpha values greater than 0.70, signifying adequate internal consistency and dependability.

The next phase of analysis involved examining the structural model using the bootstrapping technique with 5,000 iterations to assess the hypothesized relationships between innovation, service quality, and MSME performance.

Innovation and MSME Performance (H1): The analysis shows that innovation has a positive and significant impact on the performance of MSMEs in Polewali Mandar Regency, with a path coefficient of 0.628 and a P-value of 0.000, which is less than 0.05. This finding supports H1, indicating that MSMEs that engage in innovative practices tend to perform better.

Service Quality and MSME Performance (H2): The results also reveal that service quality significantly influences MSME performance, with a coefficient of 0.303 and a P-value of 0.000. This confirms H2, suggesting that higher service quality leads to improved performance of MSMEs.

Mediating Role of Innovation (H3): The study further examined the mediating role of innovation in the relationship between service quality and MSME performance. The findings indicate a significant indirect effect, with a coefficient of 0.093 and a P-value of 0.011, thereby accepting H3. This implies that innovation acts as a crucial mediator, enhancing the positive impact of service quality on MSME performance.

The influence between factors was examined by hypothesis testing using a bootstrapping model, based on the findings of data processing using Smart PLS. According to the findings, there are important relationships between service quality, innovation, and MSME success in Polewali Mandar Regency.

The findings demonstrate that innovation exerts a favorable and substantial impact on the performance of Micro, Small, and Medium Enterprises (MSMEs) in Polewali Mandar Regency. Consequently, it is crucial for MSME owners to take initiative in promoting innovation inside their enterprises. Adopting novel methods is crucial for maintaining competitiveness in the midst of growing rivalry and changing consumer demands. Amadasun and Mutezo (2022) share the perspective that constant innovation is crucial for adapting to market demands. The results align with prior research conducted by Getaneh Kebede et al. (2024), Rew et al. (2021), Acquaaah and Agyapong (n.d.), Bello et al. (2016), and Yingfei et al.



*Bado, Dunakhir, Improving MSME Performance through Innovation and Superior Service Quality*

(2022), all of whom emphasize the substantial beneficial influence of innovation on the performance of micro, small, and medium enterprises (MSMEs).

The quality of service also has a favorable and substantial influence on the performance of micro, small, and medium enterprises (MSMEs) in Polewali Mandar Regency. Alsharari (2018) emphasizes the significance of enterprises consistently enhancing and refining their services to align with the changing demands and preferences of customers. The research corroborates the findings of prior studies conducted by Warriar (2019) and Nonaka (2017), both of whom underscore the pivotal significance of service quality in augmenting business performance. The results indicate that providing excellent service quality has a direct impact on increasing customer satisfaction and enhancing corporate performance.

The study demonstrates that service quality has a favorable and substantial impact on the performance of MSMEs by means of the innovation variable acting as a mediator. MSMEs in Polewali Mandar Regency that implement innovative methods in order to adapt to market changes are more likely to see increased profitability and a larger market presence. The mediation effect emphasizes the significant impact of innovation on the contemporary corporate landscape. The study illustrates that innovation has a direct influence on business performance and also amplifies the impact of service quality on performance. This corroborates the discoveries made by Kankam (2023), who recognized innovation as a crucial intermediary between service quality and corporate performance. The findings indicate that by using novel tactics, owners of micro, small, and medium enterprises (MSMEs) can greatly improve their service offerings and, as a result, their overall performance.

The study demonstrates that service quality has a constructive and substantial impact on the performance of MSMEs, with the innovation variable acting as a

mediator. MSMEs in Polewali Mandar Regency that implement innovative tactics in order to adapt to market developments are more likely to see increased profitability and a larger market share. The mediation effect emphasizes the significant impact of innovation on the contemporary corporate landscape. The study illustrates that innovation has a direct influence on business performance and also amplifies the impact of service quality on performance. This corroborates the conclusions of Kankam (2023), who recognized innovation as a crucial intermediary factor linking service quality and corporate performance. The findings indicate that by implementing creative approaches, owners of micro, small, and medium enterprises (MSMEs) can substantially improve their service offerings and, as a result, their overall performance.

## 5. Conclusion

The study's conclusions highlight the vital role that innovation and high-quality services play in boosting the productivity of MSMEs in Polewali Mandar Regency. The findings show that service quality and innovation both significantly and favorably impact MSME success. MSMEs that place a high importance on innovation and provide excellent services are in a better position to adjust to changes in the market, satisfy the expectations of their customers, and achieve long-term success. Moreover, the study demonstrates that innovation acts as a mediator in augmenting the influence of service quality on the performance of micro, small, and medium enterprises (MSMEs), highlighting the interdependence of these variables in shaping the success of businesses. To increase the competitiveness and durability of MSMEs in the area, these insights emphasize the need of investing in service quality and creating an environment that is supportive of innovation. They also offer useful counsel for stakeholders, policymakers, and MSME owners.

## 6. Image and Data Table

**Table 1.** Results of Model Measurement with SMART PLS

No.	Construct/item	Loading factor	Cronbach'alph <i>a</i>	AVE
MSME performance			0.906	0.688
K1	Financial perspective	0.810		
K2	Customer perspective	0.871		
K3	Internal business perspective	0.859		
K4	Learning perspective	0.612		
Innovation			0.945	0.819
I1	Product Innovation	0.935		
R2	Process Innovation	0.897		
R3	Market Innovation	0.893		
Service quality			0.907	0.845



No.	Construct/item	Loading factor	Cronbach'alph <i>a</i>	AVE
KP1	Physical Evidence	0.871		
KP2	Responsiveness	0.952		
KP3	Responsiveness	0.933		
KP4	Empathy	0.973		
KP5	guarantee	0.963		

Source: processed by the author

**Table 2.** Operational definition

Variable	Coefficient	P Values	Information
Innovation -> MSME performance (H1)	0,628	0,000	Accepted
Service quality -> MSME performance (H2)	0,303	0,000	Accepted
Service quality -> Innovation -> MSME performance (H3)	0,093	0,011	Accepted

Source: processed by the author

## REFERENCE

- Amadasun, Donald O. E., and Ashley T. Mutezo. 2022. "Influence of Access to Finance on the Competitive Growth of SMEs in Lesotho." *Journal of Innovation and Entrepreneurship* 11(1):1–20. doi: 10.1186/s13731-022-00244-1.
- Amoah, John. 2021. "BARRIERS OF SMES ' SUSTAINABILITY IN SUB -SAHARAN AFRICA : A PLS-SEM APPROACH." *INTERNATIONAL JOURNAL OF ENTREPRENEURIAL KNOWLEDGE* 9(1):10–24. doi: 10.37335/ijek.v9i1.129.
- Bhaskaran, Suku. 2006. "Incremental Innovation and Business Performance: Small and Medium-Size Food Enterprises in a Concentrated Industry Environment." *Journal of Small Business Management* 44(1):64–80. doi: 10.1111/j.1540-627X.2006.00154.x.
- DO, HANG, T. I. M. MAZZAROL, GEOFFREY N. SOUTAR, THIERRY VOLERY, and SOPHIE REBOUD. 2017. "ORGANISATIONAL FACTORS, ANTICIPATED RENTS AND COMMERCIALISATION IN SMEs." *International Journal of Innovation Management* 22(02):1850018. doi: 10.1142/S1363919618500184.
- Donkor, Jacob, George Nana Agyekum Donkor, Collins Kankam-Kwarteng, and Eunice Aidoo. 2018. "Innovative Capability, Strategic Goals and Financial Performance of SMEs in Ghana." *Asia Pacific Journal of Innovation and Entrepreneurship* 12(2):238–54. doi: 10.1108/APJIE-10-2017-0033.
- Exposito, Alfonso, and Juan A. Sanchis-Llopis. 2018. "Innovation and Business Performance for Spanish SMEs: New Evidence from a Multi-Dimensional Approach." *International Small Business Journal* 36(8):911–31. doi: 10.1177/0266242618782596.
- Getaneh Kebede, Abebe, Solomon Dubale Terefe, and Amare Werku Ijigu. 2024. "Linking Entrepreneurial Leadership to Quality Performance of Micro and Small-Scale Enterprises in Service Sector: The Mediating Role of Service Innovation." *Cogent Social Sciences* 10(1). doi: 10.1080/23311886.2024.2339526.
- Kankam, George. 2023. "Service Quality and Business Performance: The Mediating Role of Innovation." *Discover Analytics* 1(1). doi: 10.1007/s44257-023-00006-7.
- Latifah, Lyna, Doddy Setiawan, Y. Anni Aryani, and Rahmawati Rahmawati. 2021. "Business Strategy – MSMEs' Performance Relationship: Innovation and Accounting Information System as Mediators." *Journal of Small Business and Enterprise Development* 28(1):1–21. doi: 10.1108/JSBED-04-2019-0116.
- Mag, Otto-von-guericke-universität, and Lucas Hopkins. 2014. "Partial Least Squares Structural Equation Modeling ( PLS-SEM ): An Emerging Tool in Business Research Partial Least Squares Structural Equation Modeling ( PLS-SEM ) An Emerging Tool in Business Research." (August 2016). doi: 10.1108/EBR-10-2013-0128.
- Manuele, Fred A. 2013. "Preventing Serious Injuries and Fatalities." *Professional Safety* (May):51–59.
- McGrath, Simon, and Ramsarup. 2020. "Vocational Education and Training for African Development: A Literature Review." *Journal of Vocational Education and Training* 72(4):465–87. doi: 10.1080/13636820.2019.1679969.
- Mongkol, Kulachet. 2021. "THE INFLUENCE OF DYNAMIC CAPABILITIES ON PERFORMANCE OF SMALL AND MEDIUM FIRMS : THE CASE OF THAI SMES." *International Journal of Entrepreneurship* 25(7):4675.
- Nakku, Victoria B., Frank W. Agbola, Morgan P. Miles, and Amir Mahmood. 2020. "The Interrelationship between SME Government Support Programs, Entrepreneurial Orientation, and Performance: A Developing Economy Perspective." *Journal of Small Business Management* 58(1):2–31. doi: 10.1080/00472778.2019.1659671.
- Nonaka, Ikujiro, and Hirotaka Takeuchi. 2021. "Humanizing Strategy." *Long Range Planning* 54(4):102070. doi: 10.1016/j.lrp.2021.102070.



*Bado, Dunakhir, Improving MSME Performance through Innovation and Superior Service Quality*

- Origanum, L., and Ziziphora L. Volatile. 2022. "Control of Postharvest Gray Mold at Strawberry Fruits Caused by Botrytis Cinerea and Improving Fruit Storability Through."
- Paula Monteiro, Albertina, Joana Vale, Eduardo Leite, Marcin Lis, and Joanna Kurowska-Pysz. 2022. "The Impact of Information Systems and Non-Financial Information on Company Success." *International Journal of Accounting Information Systems* 45(April 2021):100557. doi: 10.1016/j.accinf.2022.100557.
- Richard, Pierre J., Timothy M. Devinney, George S. Yip, and Gerry Johnson. 2009. "Measuring Organizational Performance: Towards Methodological Best Practice." *Journal of Management* 35(3):718–804. doi: 10.1177/0149206308330560.
- Shahzad, Asif. 2014. "Linking Organizational Justice with Organization Citizenship Behaviors: Collectivism as Moderator." *Pakistan Journal of Commerce and Social Sciences*.
- Sivakami, B. U., and M. Suresh. 2023. "Factors Influencing MSMEs Performance." (2020):1471–79.
- Warrier, Uma, Padmalini Singh, Chuah Wei Jien, Daisy Mui Hung Kee, Goi Zi Yi, Tan Woei Jiann, Tan Yong Liang, Suji Nair, and Rajesh Kumar Nair. 2021. "Swapnil Digambar Lokhande 11 , Varsha Ganatra 12 School of Management." *International Journal of Tourism & Hospitality in Asia Pacific* 10(5):7.
- Waruhiu, Henry. 2014. "Rebalancing the Balanced Scorecard: A Sequel to Kaplan and Norton." *European Journal of Business and Management* 6(29):2014.
- Yahaya, Hassan Dauda, and Gunalan Nadarajah. 2023. "Determining Key Factors Influencing SMEs' Performance: A Systematic Literature Review and Experts' Verification." *Cogent Business and Management* 10(3). doi: 10.1080/23311975.2023.2251195.
- Yingfei, Yang, Zhang Mengze, Lin Zeyu, Bae Ki-Hyung, Andrianarivo Andriandafiarisoa Ralison Ny Avotra, and Ahsan Nawaz. 2022. "Green Logistics Performance and Infrastructure on Service Trade and Environment-Measuring Firm's Performance and Service Quality." *Journal of King Saud University - Science* 34(1):101683. doi: <https://doi.org/10.1016/j.jksus.2021.101683>.