



Business Control System on Performance of Small and Medium Scale Enterprises (SMEs) in Ilorin Metropolis, Kwara State Nigeria

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SUMMARY

Nigeria's unfledged physical as well as social infrastructure has hampered SMEs growth of the country. Many small and medium-sized businesses supply their own basic infrastructure; those that cannot do so are forced out of business or rely on inefficiently provided public infrastructure. As a result, this study investigates the influence of a business control system on SMEs performance in the Ilorin metropolitan area. The study specifically; (i) investigate the influence of cultural control on SMEs sustainability in Kwara State; and (ii) investigate the impact of administrative control on SMEs growth in Kwara. Descriptive design was used. A straightforward random sample strategy was used to get the study's data. 278 of the 313 questionnaires that were given to the chosen SME owners or managers were completely filled out, recovered, and utilized in this investigation. The data gathered was experimentally and statistically assessed using descriptive as well as inferential statistics, and the hypotheses were tested using Statistical Products and Services Solutions (SPSS) version 23. Findings revealed administrative control variables have a substantial influence on SMEs' development (Belief [$\beta=.360$, $p=.000$], Values [$\beta=.214$, $p=.000$], and Norms [$\beta=.494$, $p=.000$]; with overall R^2 of 86.5%) and cultural control has a considerable impact on SMEs' sustainability (Organizational structure control [$\beta=.189$, $p=.000$], Vision/Mission Control [$\beta=.218$, $p=.000$], and Governance System Control [$\beta=.491$, $p=.000$]; with overall R^2 of 82.6%). The study indicated that business control systems had a beneficial impact on the performance of SMEs. It was suggested, among other things, that SME owners use cultural control in their enterprises to guarantee that their employees share the same perspective and focus, norms, and values as the organization's aims, since this contributes to the sustainability of SMEs.

HOW TO CITE:

Olawale, Y., & Balogun, E. O. (2025). Business control system on performance of small and medium scale enterprises (SMEs) in Ilorin metropolis, Kwara State Nigeria. *THEORY METHODOLOGY PRACTICE: Review of Business and Management*, 21(1), 64-73. <https://doi.org/10.18096/TMP.2025.01.04>

ARTICLE HISTORY

Received 11 March 2025

Revised 07 April 2025

Accepted 08 April 2025

Published 30 June 2025

KEYWORDS

Administrative control, business control system (BCS), cultural control, growth of SMEs, performance of SMEs, sustainability of SMEs

JEL CLASSIFICATION

M10

1. INTRODUCTION

To sustain or change patterns in organizational activity, managers often employ formal information-based routines and processes. These processes comprise, but are not restricted to, any management tasks that provide managers the ability to create and carry out organizational strategies. These activities cover every tool managers use to make sure their

subordinates' actions and choices align with the goals and strategies of the company, including transfer pricing, budgeting, resource distribution at the unit level, performance assessment, evaluation, and incentive programs (Vinberg, 2024).

Business control systems (BCS) have become more important in businesses. It started off as a formal feedback and control system that supported the learning and innovation of the company. BCS has long been recognized by academics as a significant instrument for organizational management. However, it is worth noting that the application of BCS among businesses is limited (Tim et al., 2025), with most organizations relying on traditional strategies such as budgetary control systems instead. In poor nations, enterprises commonly use BCS as a conventional accounting instrument. Sri Lankan companies mostly adopt the strategy (Vinberg, 2024).

The Small and Medium Industry Equity Investment Scheme (SMIEIS) in Nigeria defines a small and medium-sized firm (SME) as any business with fewer than 10 or more than 300 employees and a maximum fixed base of N500 million, excluding land and working capital (Tim et al., 2025). In the United States, the United Kingdom, and Canada, SMEs are classified based on annual revenue and the number of paid workers, whereas in Japan, SMEs are defined as an industry with paid-up capital and a workforce.

Kwara State is one of Nigeria's 36 states, located in the North Central geopolitical zone, with 2.7 million people. It was founded in 1967 and comprises of 16 local government units with lush land, a good climate, and a peaceful environment. According to the Survey Report on MSMEs in Nigeria (2012), Kwara State has 428,111 MSMEs, which include 427,668 micro companies, 415 small businesses, and 28 medium enterprises. MSMEs in Kwara State are classified into three development paths: low, moderate, and high.

Some of the challenges that MSMEs in Kwara State, Nigeria, face are similar to those identified by Kalluri (2023) as the five major barriers that SMEs must overcome: insufficient capital, human resource constraints, impractical or limited adoption of technology, ignorance of potential customers and markets, and global competition. Aside from the concerns mentioned above, the control system employed by SMEs in Nigeria is a key issue affecting their performance. Such business areas as business culture, business administration, and business processes require adequate and accurate business control systems that can help to enhance the performance of SMEs. However, most SMEs fail to realize this major part of their business function, so it becomes a major feat affecting SMEs operation in Nigeria. This study will therefore, will therefore looking at the effect of business control system on SMEs performance in Kwara State.

1.1. Research Objectives

The main objective examined how business control system affect SMEs performance in Kwara State. The study shall focus attention on the following specific objectives- to;

1. examine the impact the cultural control on SMEs sustainability in Kwara State; and
2. examine the impact of administrative control on SMEs growth in Kwara State.

2. LITERATURE REVIEW

2.1. Concept of Business Control System

The term "business control system" (BCS) has many different meanings as it is a concept that is part of the management accounting field. According to Wang et al. (2024), BCS is a system that gives top managers and business owners the data they need to make choices about new investments, leasing, buying, advertising and promotion costs, and other matters. The procedures known as BCS enable managers to get resources and then allocate them in a way that best serves aim of the firm. Adopting information-based schedule enables firms to adopt management processes to preserve or modify designs in firm's operations, managers may successfully implement strategies through the use of BCS.

However, the most essential aspect is not identifying the sorts of controls that organizations employ, way of utility, according based on control paradigm. The methods in which managers use BCS is the major drivers driving differences in organizational success between organizations that develop and execute BCS.

2.2. Components of Business Control System

2.2.1. Cultural Controls

Within any given culture, cultural backgrounds and standards serve as the primary cause that shapes social interactions. The thought patterns and collective programming that members of certain communities share and pass down through the generations are known as cultural traditions and norms. Similar to this, culture reveals the interpretations that individuals give to different facets of their own reality. In terms of control and management, "a society's cultural context

greatly limits management within it, as it is impossible to coordinate people's actions without a thorough understanding of their values, beliefs, and expressions."

Cultural philosophies, customs, and values are highly significant elements which determine the kind of society in order to comprehend the function that cultural values play in organizing and controlling the various civilizations. Organizations must construct a subculture based on the social culture in order to bring various members of the organization's goals into alignment. As a result, [Feng and Ali \(2024\)](#) contends that an organization's BCS cannot be comprehended in a vacuum, divorced from the social context in which it functions.

2.2.2. Administrative Controls

This duty concerns the administrative pattern and power system. The duties include administrative concerns such as designing organizational structures, assigning roles, and establishing governance procedures. Administrative control in these suggested new dimensions includes vision/mission, administrative pattern, power structure, and panels, as well as BCS change stages.

The organization's "overriding purpose in line with the values or expectations of stakeholders" is expressed in the vision and mission statement, which comes first ([Kokala, 2024](#)). [Kokala \(2024\)](#) assert that having a clear vision and mission statement helps people align their goals and directs their behavior toward the goals of the business ([Mahabub et al., 2024](#)). While a vision or purpose statement does not ensure the success of BCS practices, it does offer management and staff members a way to communicate more effectively.

2.3. Performance of SMEs

There is no universal understanding of the idea of 'performance' in the literature, particularly among businesses or SMEs. This notion can be described in a variety of ways, including abstract or generic, less or well defined. firm or SMEs' performance is defined as the extent to which the firm's target job was completed in contrast to the final output at the conclusion of a business cycle ([Vinberg, 2024](#)). Performance is assessed based on how well organizational goals have been met during the course of its evolution, including the efficiency of its human resources, supplier performance, the caliber of its goods and services, the demand from customers and markets, and other financial considerations.

2.3.1. Determinant of Performance of SMEs

2.3.1.1. Sustainability of SMEs

Sustainability in small and medium-sized enterprises (SMEs) refers to the ability of these businesses to operate in a manner that is environmentally responsible, socially equitable, and economically viable over the long term. According to [Malesios et al. \(2020\)](#), sustainability in SMEs encompasses various dimensions, including resource efficiency, social responsibility, and economic performance. This holistic approach not only contributes to environmental preservation but also enhances the competitive advantage of SMEs by fostering innovation and improving stakeholder relationships. Furthermore, the integration of sustainable practices is often influenced by external pressures such as regulatory frameworks, market demands, and societal expectations, which can motivate SMEs to adopt more sustainable business models ([Martins et al., 2022](#)). The commitment to sustainability can lead to improved operational efficiencies and brand loyalty, thereby creating a positive feedback loop that benefits both the enterprise and the wider community.

2.3.1.2. Competitiveness of SMEs

Since understanding what it means to be competitive is necessary before defining it, competitiveness is frequently described as a company's capacity to contend with more powerful companies in its field. What is accomplished, how it is accomplished, and what task is completed are all factors in competitiveness. Competitiveness is the accomplishment, execution, carrying out, working out of anything ordered or undertaken and includes the term "carrying out" in its definition. In their study, [Kuzminski et al. \(2020\)](#) linked competitiveness to several factors such as output amount, quality, timeliness, presence/attendance, efficiency, and effectiveness of finished work when compared to other companies in the same industry. A firm's ability to produce goods or provide services more effectively than other businesses in the same industry is a key component of its competitiveness, according to ([Senthil et al., 2024](#)).

2.4. BCS and Performance

[Wang et al. \(2024\)](#) defined BCS as a larger term that includes management accounting systems used to achieve goals, as well as a tool that delivers external and internal information to help managers make decisions. All of these statements indicate that BCS is a tool for making decisions and taking managerial actions. For many academics and scholars, BCS is a

component of the performance management process (Feng & Ali, 2024), which lends itself to real-world management applications. This applied control approach uses performance management techniques to explain and anticipate outcomes based on managerial experience.

It was thus established that performance management has an impact on the effectiveness of organizations (Kokala, 2024). Mahabub et al. (2024) asserted that, in order to successfully develop the BCS through the processes of goal-setting, strategy selection, resource allocation, performance measurement, and reward, the organization must appropriately set up its performance management system.

3. THEORETICAL REVIEW

3.1. Contingency Theory

Contingency Theory posits that there is no one-size-fits-all approach to management and organizational structure; rather, the effectiveness of a particular strategy or structure depends on the specific context and environment in which an organization operates. As noted by (Aliu, 2025), this theory emphasizes the importance of aligning organizational practices with external and internal factors, such as market conditions, technology, and organizational size. In the context of SMEs, applying Contingency Theory can help leaders make informed decisions that enhance adaptability and resilience in a rapidly changing business landscape. For instance, SMEs may need to adopt different strategies in response to varying levels of competition or regulatory environments, demonstrating that flexibility and situational awareness are crucial for sustainable success (Zapata, 2017). This adaptability not only supports the sustainability goals of SMEs but also enables them to thrive amidst uncertainty and change.

The contingency theory is applied in this work. This theory was chosen because all branches of contingency theory share the tenet that an organization's performance depends (or is contingent) on how well it fits with a number of elements, including people, technology, structure, strategy, and organizational culture (Ganescu, 2012).

4. EMPIRICAL REVIEW

Valeiras, Sanchez, and Conde (2015) explored the impact of interactive business control systems (IBCS) on both process and organizational innovation. Their research utilized a survey of 230 companies to empirically test their model. The findings, derived from a structural model analyzed through Partial Least Squares regression while considering factors such as company size, family ownership, research and development, and product innovation, indicated that IBCS significantly fosters both process and organizational innovation. Additionally, the study revealed that IBCS may serve as a moderating factor in the relationship between process innovation and financial performance.

In their study, "The Effects of Business Control System on Performance Measurement System at Small Medium Hotel in Malaysia", Jamil and Mohammed (2013) examined the role of BCS in the design of performance measurement systems (PMS) within Malaysian SMEs in the hotel sector. Utilizing contingency theory and Simon's four levers of control as intervening variables, they gathered data through a survey targeting small and medium-sized hotels in Northern Peninsular Malaysia. The results indicated that PMS is linked to each of the four selected business control systems, suggesting that the development of PMS can positively influence the overall performance of the small and medium hotel industry by interacting with BCS.

Ganescu, (2012) authored a paper titled "Business Control Systems, Business Strategy, and Performance: A Comparative Examination of Family and Non-Family Enterprises in a Transition Economy in Sub-Saharan Africa." The study found that the influence of business control systems (BCS) on business strategy differs based on whether a company is family-owned (FB) or non-family-owned (NFB). Specifically, NFBs are more affected by direct control systems (DCS) in terms of cost leadership strategies, while FBs are more influenced by interactive control systems (ICS) concerning differentiation strategies. Furthermore, the research indicated that business strategy mediates the relationship between BCS and performance, with FBs experiencing stronger direct and overall effects of BCS on their performance compared to NFBs.

5. METHODOLOGY

The research employed a descriptive approach to gather insights from selected small and medium-sized enterprises (SMEs) in Ilorin metropolis regarding the influence of business control systems on their performance. This design is particularly appropriate for this study over other designs since it helps to describe phenomenon, concepts or variables under study the way it is how it affects other concepts or variables. The study's population comprised all types of SMEs, totaling 1,448 businesses within Ilorin metropolis, Kwara State, Nigeria which was obtained from Kwara State Ministry of

Commerce and Industry as at 2024. However, this study collect data specifically by surveying SME owners or managers as the case may be depending on availability. A simple random sampling method was utilized to ensure that the selected respondents were appropriate for the research objectives, focusing specifically on SMEs in the region. The sample size was determined to be 313 SMEs, calculated using the Yamane (1967) formula for sample size determination.

For data collection, the study relied on primary sources, employing a structured questionnaire developed based on the study's concepts. The questionnaire consisted of two sections: Section A gathered general information about the respondents, while Section B included questions addressing the impact of business control systems on SME performance in Kwara State. Responses were measured using a five-point Likert scale. To ensure the validity of the questionnaire, construct validity was applied, confirming that it accurately assessed the effects of business control systems on the performance of service-oriented SMEs in the state. The reliability of the instrument was evaluated using Cronbach's alpha method. For data analysis, inferential statistical techniques, specifically, regression analysis was employed to draw conclusions and assess the significance of the hypotheses using the standard beta value, p-value and coefficient of determination (R^2). All data processing was conducted using Statistical Product and Service Solutions (SPSS) version 23.

5.1. Model Specification

5.1.1. Model 1

H_{01} : Cultural control has no significant influence on the sustainability of small and medium scale enterprise in Kwara State.

The multiple regression model below was used for analysis of hypothesis 1

$$Y=f(X)$$

$$Y= \beta_0+ \beta_1X_1+ \beta_2X_2+ \beta_3X_3+\mu$$

Where

Y= Sustainability of SMEs (dependent variable)

X_1, X_2, X_3 = independent variables

X_1 = Belief

X_2 = Values

X_3 = Norms

β_0 =constant

$\beta_1, \beta_2, \beta_3$ = regression coefficients

μ = error term

5.1.2. Model 2

H_{02} : Administrative control does not significantly affect the growth of small and medium scale enterprise in Kwara State.

The multiple regression model below was used for analysis of hypothesis 2

$$Y=f(X)$$

$$Y= \beta_0+ \beta_1X_1+ \beta_2X_2+ \beta_3X_3+\mu$$

Y= Growth of SMEs (dependent variable)

X_1, X_2, X_3 = independent variables

X_1 = Organizational structure control

X_2 = Vision/Mission Control

X_3 = Governance System Control

β_0 =constant

$\beta_1, \beta_2, \beta_3$ = regression coefficients

μ = error term

6. DATA ANALYSIS RESULT

This section focuses on the study's objectives by testing the formulated hypotheses through regression analysis.

Hypotheses one: Cultural control support have no significant impact on the sustainability of small and medium scale enterprise in Kwara State.

Table 1

Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.863 ^a	.826	.825		.26302

a. Predictors: (Constant), Belief, Values, Norms

Source: SPSS Output, 2024

The regression analysis examining the link between cultural control and the sustainability of small and medium-sized enterprises (SMEs) is presented in Table 1. The R-squared value of 0.826 signifies that cultural control accounts for 82.6% of the variance in SME sustainability, leaving 17.4% attributed to other factors not included in the analysis. This indicates that the model is robust. Consequently, the null hypothesis, which posits that cultural control does not significantly influence SME sustainability, was dismissed in favor of the alternative hypothesis.

Table 2

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	409.600	4	102.400	1480.157	.000 ^b
	Residual	23.453	339	.069		
	Total	433.052	343			

a. Dependent Variable: Sustainability of SMEs

b. Predictors: (Constant), Belief, Values, Norms

Source: SPSS Output, 2024

The F-statistic results shows that the ANOVA result in Table 2 are noteworthy, with an ANOVA significance of .000, which is below the alpha threshold of 0.05, confirming the validity of the results. Additionally, the regression sum of squares at 409.600 exceeds the residual sum of squares of 23.453, underscoring the model's overall significance and fit.

Table 3

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.035	.083		-.417	.677
	Belief	.360	.060	.319	5.985	.000
	Values	.214	.047	.232	4.566	.000
	Norms	.494	.040	.531	12.275	.000

a. Dependent Variable: Sustainability of SMEs

Source: SPSS Output, 2024

Table 3 demonstrates a notable correlation between shifts in Belief and the Sustainability of SMEs, evidenced by a Beta (B) value of 0.319 and a P-value of 0.000, which is less than 0.05. Similarly, Values and Norms also significantly impact SME sustainability, with Beta (B) values of 0.232 and 0.531, both accompanied by P-values of 0.000, indicating their relevance. Overall, the findings suggest that cultural control exerted by the government plays a crucial role in enhancing the sustainability of SMEs.

Hypotheses two: Administrative control has no significant impact on the growth of SMEs in Kwara State.

Table 4

Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.887 ^a	.865	.865		.12929

a. Predictors: (Constant), Organizational structure control, Vision/Mission Control, Governance System Control

Source: SPSS Output, 2024

Table 4 presents a regression analysis examining the impact of administrative control on the growth of small and medium-sized enterprises (SMEs). The R-squared value of 0.865 indicates that administrative control accounts for 86.5% of the variance in the development of SMEs, while the remaining 13.5% is attributed to other factors not captured in the model. This finding suggests that the model is well-fitted. Consequently, the null hypothesis, which asserts that administrative control does not significantly affect SME growth, was rejected in favor of the alternative hypothesis.

Table 5

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	381.638	4	95.410	5707.941	.000 ^b
	Residual	5.666	339	.017		
	Total	387.305	343			

a. Dependent Variable: Growth of SMEs

b. Predictors: (Constant), Organizational structure control, Vision/Mission Control, Governance System Control

Source: SPSS Output, 2024

The results are significant, as evidenced by an ANOVA significance of 0.000 in Table 5, which is below the alpha level of 0.05, confirming the robustness of the findings. Furthermore, the regression sum of squares, at 381.638, exceeds the residual sum of squares of 5.666, reinforcing the model's overall significance.

Table 6

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.091	.040		-2.277	.023
	Organizational structure control	.189	.020	.176	9.327	.000
	Vision/Mission Control	.218	.024	.244	8.930	.000
	Governance System Control	.491	.026	.474	19.208	.000

a. Dependent Variable: Growth of SMEs

Source: SPSS Output, 2024

Table 6 indicates that variations in organizational structure control significantly influence the growth of SMEs, with a Beta (B) value of 0.176 and a P-value of 0.000, which is less than 0.05. Similarly, Vision/Mission Control also has a significant

impact, reflected by a Beta (B) value of 0.244 and a P-value of 0.000. Lastly, Governance System Control shows a strong effect on SME growth, with a Beta (B) value of 0.474 and a P-value of 0.000. Overall, the research highlights that administrative control plays a crucial role in the growth of SMEs in Kwara State.

7. DISCUSSION OF RESEARCH FINDINGS

The first objective's study showed that cultural controls like beliefs, values, and norms have an effect on the sustainability of small and medium-sized enterprises. Belief, values, and norms were found to be proxies for cultural influence on the sustainability of SMEs. According to the overall data, cultural control has a big impact on SMEs' capacity to stay sustainable. Cultural control has an impact on SMEs' capacity to survive. As a result, the alternative hypothesis was supported and the null hypothesis — which claims that cultural control has no discernible impact on the sustainability of SMEs — was rejected. [Vinberg \(2024\)](#), who discovered that an organization's BCS cannot be comprehended in isolation from the social context in which it functions, lends credence to this.

The examination of the second aim also revealed that administrative control is impacted by the expansion of SMEs in Kwara. The findings revealed that organizational structure control, vision/mission control, and governance system control, which are proxies for administrative control, impact the growth of SMEs in Kwara State. The entire research indicates that administrative control of SMEs has a substantial impact on the growth of SMEs in Kwara State. SMEs' productivity and growth are affected by the administrative oversight they receive from microfinance banks during COVID-19. As a result, the null hypothesis, which claims that administrative control has no substantial influence on the expansion of SMEs in Kwara State, was rejected, and the alternative hypothesis was supported. [Feng and Ali \(2024\)](#) provide support for this, finding that mission and vision statements that are clear help people align their goals and direct their actions toward the goals of the organization.

8. CONCLUSION AND RECOMMENDATION

Cultural control is a crucial consideration when analyzing the variables impacting the sustainability of small and medium-sized enterprises (SMEs). This is especially true given the variety of information obtained from the use of questionnaires on business control systems and enterprise performance. Belief, values and norms are significant in order to maximize sustainability of SMEs. When SME owners engage in cultural control, they vet the values, belief and norms of the workers to enhance the sustainability of their enterprise. Hence this study concludes that cultural control significantly affects the sustainability of SMEs in Kwara State. Also, Administrative control had a significant influence on growth of SMEs in Kwara State. Administrative control such as Organizational structure control, Vision/Mission Control, and Governance System Control are an important factor affecting growth of SMEs in Kwara State. When SME owners ensure administrative control, they ensure that the governance system is effective and also make clear the vision and mission statement of the enterprise. Hence this study concludes that administration control significantly affects the growth of SMEs in Kwara State.

In view of the findings given above, the following recommendations were suggested;

- i. SME owner should adopt cultural control in its enterprise to ensure that its workers have the same view and focus, norms and values with the goals of the organization as this helps to achieve sustainability of the SMEs.
- ii. SME owners should ensure it harness administrative controls like building an effective organization structure, ensuring that the management of the organization is functioning as efficient as possible as this helps to enhance the growth of enterprises.

Acknowledgment

The authors would like to thank anonymous reviewers for their supportive comments and suggestions.

Author's contribution

Yinusa Olawale: Created ideas and hypotheses for study 50%, conceived and designed the study 50%, collected the data 50%, performed the analysis 50%, wrote the paper 50%, logical explanation and presentation of findings 50%, overall: 50 %.

Ebenezer Oluwadamilare Balogun Created ideas and hypotheses for study 50%, conceived and designed the study 50%, collected the data 50%, performed the analysis 50%, wrote the paper 50%, logical explanation and presentation of findings 50%, overall: 50 %


Disclosure statement

No potential competing interest to declare by the authors.

Funding

The authors received no direct funding for this research.

Data availability statement

The data that support the findings of this study are available from the corresponding author Yinusa Olawale , (e-mail: olawale.ya@unilorin.edu.ng) upon reasonable request.

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- ◆ Author(s) details – Please note: Author details should not be included in the submitted article, and are only required when completing relevant sections of the online submission form.
 - +
 - ◆ Abstract of the paper
 - ◆ Keywords
 - ◆ Journal of Economic Literature (JEL) codes
 - ◆ Introduction, Research question
 - ◆ Literature review
 - ◆ Materials and/or methods
 - ◆ Discussion of main findings and their relation to the reviewed literature
 - ◆ Conclusion
 - ◆ References
 - ◆ Author contributions (in case of multiple authors)

Further formatting details

- ◆ An original article would normally consist of 4,500-7,000 words
- ◆ **Authors are encouraged not to use any special text formatting at all**
- ◆ The **text** should be single-spaced, using Times New Roman 12-point font, no blank lines between paragraphs, no pagination
- ◆ The **abstract** should be 70-150 words long, in a single paragraph
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- ◆ You may use an Appendix (no longer than 5 pages); this section should come after the References

