

Business Strategy Alignment and Performance of Manufacturing SMEs

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doi: <https://doi.org/10.37745/ijbmr.2013/vol14n92040>

Published October 18, 2026

Citation: Attarh A.I. and Lawal A.I. (2026) Business Strategy Alignment and Performance of Manufacturing SMEs, *International Journal of Business and Management Review*, 14(9),20-40

Abstract: *The effect of business strategy alignment on the performance of Small and medium sized manufacturing firms in North-West Nigeria was examined. Specifically, the study examined the impact of strategic goals alignment, organizational structure alignment, resource allocation alignment and operational process alignment on firm performance. The descriptive survey research design was used and data were collected from 298 owner-managers and senior workers of manufacturing SMEs selected from Kano, Kaduna and Katsina States, using a structured questionnaire. Data were analysed with descriptive statistics and multiple regression analysis using SPSS version 26. The results indicated that business strategy alignment in all four dimensions had a significant and positive relationship with firm performance. Strategic goals alignment ($\beta = 0.298$, $p < 0.05$), organizational structure alignment ($\beta = 0.231$, $p < 0.05$), operational process alignment ($\beta = 0.214$, $p < 0.05$) and resource allocation alignment ($\beta = 0.189$, $p < 0.05$) were the strongest determinants of performance. The regression model accounted for 67.4% of the variance in firm performance, which suggests that there is a strong relationship between business strategy alignment and organizational performance. The study findings have shown that good alignment of strategic goals, structures, resources and operational processes is essential in improving the profitability, productivity, customer satisfaction and competitiveness of manufacturing SMEs in North-West Nigeria. The study suggests that SMEs' managers should improve strategic communication and review mechanisms, and adopt flexible organizational structures, align resource allocation with strategic priorities and continuously enhance operational processes in order to obtain sustainable business performance.*

Keywords: *SME Performance, Business Strategy Alignment, Strategic Goals Alignment, Organizational Structure Alignment, Resource Allocation Alignment, Operational Process Alignment*

INTRODUCTION

Small and medium enterprises (SMEs) in the manufacturing sector have been a focus of great scholarly interest worldwide, as they are key to the economy, job creation, and industrial development. SMEs make up more than 90% of businesses and over 50% of jobs worldwide (World Bank, 2023). Manufacturing

SMEs are the backbone of industrial supply chains, and they are a key source of gross domestic product (GDP), innovation and export diversification in developed economies (Dejardin et al., 2023). But the performance varies significantly by region, with manufacturing SMEs in developed economies consistently outstripping their emerging market peers. Rahman et al. (2023) and Zulu-Chisanga et al. (2023) have pointed out that strategic orientation, resource endowment and institutional quality are important factors that affect the performance of SMEs around the world. It is estimated that manufacturing SMEs account for an estimated 40% of the GDP of Africa and millions of people in Africa, especially in Sub-Saharan Africa, depend on the manufacturing SMEs for their livelihoods (Quartey, 2023; Runde, 2022). Despite this importance, the performance of manufacturing SMEs in Sub Saharan Africa is still limited due to poor infrastructure, lack of finance, weak institutional framework and poor strategic management practices (Muriithi & Kinyua, 2022; Ngwenya & Roberts, 2023). SMEs are the backbone of the economy of Nigeria, contributing about 97% of all businesses, industrial output and employment (Olisah, 2023). Despite this, Nigerian manufacturing SMEs are still plagued by performance problems that emanate from macroeconomic instability, inadequate financing, infrastructural inadequacies, and poor strategic fit between business aspirations and business realities (Oladele & Ibrahim, 2022; Gajere, 2023). Manufacturing SMEs in North-West Nigeria (states of Kano, Kaduna, Katsina, Zamfara, Kebbi, Sokoto and Jigawa) face some harsh conditions such as security threats, inadequate road infrastructure, and limited access to business development services, which further hampers their performance (Abdullahi et al., 2023; Buba, 2023).

Business strategy alignment, which is a measure of how well an organization's strategic goals, organizational structure, resource allocation, and processes are coherently integrated to achieve superior performance, has become a key success factor for organizations in various industries and contexts (Gede & Huluka, 2023; Reed, 2023). Strategic alignment has been shown to be a significant determinant of the performance of firms in the global landscape, and numerous studies have found a clear link between strategic alignment and superior performance (Henderson & Venkatraman, 1993; Sharma & Behl, 2023). It is observed that strategy alignment research has been mainly conducted in Africa on large companies and financial institutions, and there is a significant gap in the knowledge of manufacturing SMEs (Ghonim et al., 2022). In Nigeria, the little studies conducted on strategic management and SME performance focused mainly on Southern Nigeria, specifically Lagos States, Anambra States and Delta States, with little attention given to the unique strategic management environment of North-West Nigeria, where resource limitations, informal business networks, and cultural influences impact the strategic decision-making of manufacturing SMEs (Olumoh, 2024; Okoi et al., 2022).

The impact of business strategy alignment on firm performance is a well-established phenomenon in theory, but is disputed in the SME context, particularly in developing countries. Although strategic alignment has been shown to have a significant impact on organisational performance in public institutions (Gede and Huluka, 2023) and the positive effect of strategic alignment on operational outcomes has been established in manufacturing SMEs in Nigeria (Anamanjia and Maina, 2022), the evidence is limited in the North-West zone. There is a practical problem because many manufacturing SMEs in North-West Nigeria do not have well-defined strategic goals, poorly aligned organisational structures, inefficient resource allocation and fragmented operational processes which contribute to persistently low productivity, high failure rates and inability to compete in domestic and regional markets (SMEDAN, 2022; Adeforiti, 2023). To address this gap, this study investigates the impact of business strategy alignment on the performance of the small and medium scale manufacturing companies in North- West Nigeria is therefore examined.

Statement of the Problem

Normally, manufacturing SMEs should have clear and aligned strategic goals, organizational structures that facilitate strategic implementation, efficient resource allocation mechanisms and streamlined operational processes that all contribute to improving firm performance. These strategic dimensions can be aligned in high performing economies, allowing manufacturing SMEs to respond to market dynamics, leverage their resources, minimise waste, and maintain competitive edge (Reed, 2023; Gede & Huluka, 2023). These “aligned” companies have consistently reported better financial results, increased employee productivity, and better responsiveness to the market (Sharma & Behl, 2023; Dejardin et al., 2023). But in reality, the situation for manufacturing SMEs in North-West Nigeria is far from this ideal. There is evidence available that most of these firms do not have an established strategic plan, have poorly structured organisational structures that are not aligned with their strategic goals, do not allocate resources appropriately and have disjointed operational processes that stifle productivity and growth (SMEDAN, 2022; Adeforiti, 2023). Themes similar to the present study have been explored in several earlier studies, however, Okoi et al. (2022) studied strategic management practices and SME performance in Lagos, but did not look at business strategy alignment as a composite construct; Olumoh (2024) studied strategic management controls and operational performance in South-West Nigeria, excluding North-West firms; Gajere (2023) studied strategic orientation and SME performance in Nigeria, but did not disaggregate by manufacturing sector; Binuyo et al. (2023) studied entrepreneurial ecosystems and manufacturing SME performance, but did not look at the dimensions of strategic alignment; Abdullahi et al. (2023) studied strategic orientation in North-East Nigeria, excluding the North-West region; and Oladele and Ibrahim (2022) studied innovation and competitiveness in general, but not specifically strategic alignment. The common drawback in these studies is that none has examined the simultaneous impact of strategic goals alignment, organisational structure alignment, resource allocation alignment and operational process alignment on the performance of manufacturing SMEs in North-West Nigeria. The present study is aimed at empirically evaluating the impact of business strategy alignment on the performance of small and medium scale manufacturing companies in North-West Nigeria based on the identified gap.

The current situation of misaligned business strategies among manufacturing SMEs in North-West Nigeria if not corrected may have far-reaching and dire consequences. Companies will keep underperforming, unable to sustain growth and not be able to compete with better aligned companies from other regions and countries. Failure rate of SMEs is high, with SMEDAN (2022) indicating that about 95% of SMEs in Nigeria close their operations within the first five years of their establishment with significant consequences on employment, poverty reduction and industrial development in the region. The lack of empirical evidence specific to North-West Nigeria also restricts the ability of policy makers, business development service providers and firm managers to design and implement effective interventions to address strategic alignment deficits specific to the region.

Research Objectives

The specific objectives of this study are:

- i. To determine the impact of strategic goals alignment on the performance of small and medium size manufacturing companies in North-West Nigeria.
- ii. To find out the impact of organizational structure alignment on the performance of small and medium scale manufacturing companies in North-West Nigeria.
- iii. To investigate the impact of resource allocation alignment on performance of small and medium sized manufacturing companies in North-West Nigeria.
- iv. To assess the impact of operational process alignment on performance of small and medium scale manufacturing companies in North-West Nigeria. Research Hypotheses

H₀₁: Strategic goals alignment has no significant effect on the performance of small and medium-sized manufacturing firms in North-West Nigeria.

H₀₂: Organizational structure alignment has no significant effect on the performance of small and medium-sized manufacturing firms in North-West Nigeria.

H₀₃: Resource allocation alignment has no significant effect on the performance of small and medium-sized manufacturing firms in North-West Nigeria.

H₀₄: Operational process alignment has no significant effect on the performance of small and medium-sized manufacturing firms in North-West Nigeria.

LITERATURE REVIEW

This section aims to review the literature on firm performance of SMEs and Business Strategy Alignment.

Firm Performance

Firm performance is a multi-dimensional construct which reflects the degree of attainment of an organisation's strategic goals, both financial and non-financial. Firm performance is broadly defined as the profitability, productivity, market share, sales growth, customer satisfaction, and employee engagement (Ososuakpor & Okoro, 2023; Anwar & Abdullah, 2021). Financial performance involves results from the monetary activities of a business like return on assets, return on equity, and net profit margin, and non-financial performance involves results from non-monetary activities like operational efficiency, product quality, innovation output, and satisfaction of stakeholders (Okoro & Ekwueme, 2020). Financial performance measures and operational performance measures are both relevant for manufacturing companies, because they reflect the efficiency of production processes, the use of resources and the responsiveness to the market. In the current literature, firm performance is considered as a comprehensive result of strategic decisions, organizational design, and external factors, and is regarded as one of the most important dependent variables in strategic management research (Dejardin et al., 2023; Gede & Huluka, 2023).

Performance of Small and Medium-Sized Manufacturing Firms

Small and medium enterprises (SMEs) are an important component of the economic structure of developing nations such as Nigeria, where they contribute significantly to industrial production and employment (Olisah, 2023; SMEDAN, 2022). In spite of the importance of manufacturing SMEs, their performance is often sub-optimal due to limited managerial capacity, limited access to finance, poor infrastructure and inadequate strategic planning (Oladele & Ibrahim, 2022; Gajere, 2023). Manufacturing SMEs in the North-West region of Nigeria experience specific performance problems such as disruption of supply chain due to security concerns, lack of infrastructure and non-formal business environment which reduces the use of formal performance measurement systems (Buba, 2023; Abdullahi et al., 2023). The findings of Olumoh (2024), Okoi et al. (2022) and Binuyo et al. (2023) confirm that strategic management practices, organisational capabilities and the degree of strategic intent – operational execution alignment have significant impact on the performance of Nigerian manufacturing SMEs. The performance improvement of such firms therefore calls for a conscious effort to focus on the interaction of the elements of strategic alignment to achieve measurable performance outcomes.

Business Strategy Alignment

Business strategy alignment is the seamless coherence and coordination of an organisation's strategic goals, structure, resources and processes, in order to ensure that the activities of the organisation are aligned to the overall strategic goals of the organisation (Gede & Huluka, 2023; Reed, 2023). Business strategy alignment has been translated into various aspects of alignment, such as vertical alignment between corporate strategy and functional strategies, and horizontal alignment between functional departments and operational units, as proposed by Henderson and Venkatraman (1993). Strategic alignment is viewed as a dynamic process that needs to be constantly adjusted to external changes in order to be effective (Sharma and Behl, 2023; Ghonim et al., 2022). Business strategy alignment is of critical importance to manufacturing SMEs as the limited resources mean that every strategic initiative, structural decision, resource investment and operational process must be aligned precisely to maximise returns on limited resources (Muriithi & Kinyua, 2022; Anamanjia & Maina, 2022).

Strategic Goals Alignment

Strategic goals alignment is the extent to which the short-term and long-term goals, both at the corporate and business unit levels and at the operational level, are aligned, complementary and mutually reinforcing (Gede & Huluka, 2023; Sharma & Behl, 2023). If the strategic goals are aligned, employees across the organisation will be aware of how their work contributes to the overall mission and vision of the firm, which will improve their motivation, coordination and performance (Anwar & Abdullah, 2021). In manufacturing SMEs, strategic goals alignment helps to reduce conflicts of interest, avoid waste of resources and enhance the performance of the firm as production targets, quality standards, market positioning objectives and financial goals are aligned (Okoi et al., 2022; Olumoh, 2024). The lack of alignment of strategic goals in SMEs results in divergent efforts, repeated activities and misalignment between the firm's desired and actual outcomes (Boateng & Amponsah, 2021; Muriithi & Mwangi, 2023).

Organizational Structure Alignment

Organisational structure alignment refers to the extent of consistency and supportiveness of the formal design of an organisation (its hierarchy, reporting relationships, decision making authority and departmental configuration) with the firm's strategic goals (Malque, 2025; Gede & Huluka, 2023). An effective organisational structure facilitates the flow of information, accountability, and quick decision making which are crucial for manufacturing SMEs in volatile environments (Olumoh, 2024; Gajere, 2023). The findings of Akinnuoye & Onuoha (2023) and IJAAR (2024) study into IT strategy alignment in manufacturing companies in Nigeria shows that IT strategy alignment is a key factor that contributes to the operational efficiency, adaptability, and resilience of manufacturing companies in Nigeria. For firms, structural challenges pose significant hurdles to strategic execution, causing role ambiguity, coordination issues, and bureaucratic delays that ultimately impact firm performance, especially in manufacturing SMEs in North-West Nigeria where family-based informal structures often clash with growth-oriented strategic goals (Abdullahi et al., 2023; Buba, 2023).

Resource Allocation Alignment

Resource allocation alignment is the coherent allocation of financial, human, technological and physical resources in a way that is directly supportive of the firm's strategic priorities and goals (Reed, 2023; Bokhari et al., 2023). The importance of resource allocation in manufacturing SMEs cannot be overstated, especially considering the limited resources that these small enterprises have, as sub-optimal allocation of resources can lead to inefficiency, cost overruns and missed competitive advantages (Oladele & Ibrahim, 2022; Dejardin et al., 2023). Aligned resource allocation allows SMEs to invest in capacity building, process improvement, market development, and technological upgrading, thereby boosting productivity and competitiveness (Abed et al., 2023; Rehman et al., 2022). The matching of available resources and strategic goals is especially important in the context of the North-West Nigeria where access to finance is extremely limited, as this has a significant impact on manufacturing SME performance (Inuwa & Ali, 2024).

Operational Process Alignment

Operational process alignment is the degree to which business processes, workflow, procedures, and systems of an organisation are designed and implemented in line with strategic objectives and overall business strategy (Gede & Huluka, 2023; Olumoh, 2024). Operational process alignment for manufacturing SMEs involves optimisation and integration of production planning, quality management, inventory control, supply chain coordination, and customer service delivery processes to meet strategic performance goals (Apulu, 2023; Ausat et al., 2023). Taiwo et al. (2023) and Edokobi et al. (2024) found that operational process alignment has a significant positive effect on the productivity of SMEs and customer satisfaction. Operational misalignment in the manufacturing sector with fragmented production processes, inconsistent quality standards and poor logistics management is a common performance constraint that hinders competitiveness of manufacturing SMEs, especially in the North-West region (Olumoh, 2024; Binuyo et al., 2023).

Relationship between Business Strategy Alignment and Firm Performance

In several contexts, there is a well theorised and empirically supported relationship between business strategy alignment and firm performance. The findings of Gede and Huluka (2023) showed that strategic alignment (Goal dimension, role dimension, and process dimension) has a significant positive impact on organisational performance in Ethiopian universities, which indicates that the relationship between strategic alignment and organisational performance is widely applicable across different types of organisations. Likewise, Sharma and Behl (2023) reported that strategic alignment had a positive impact on performance in public and private organisations in India, and Anamanjia and Maina (2022) established that strategic alignment helps organisations to take advantage of opportunities and improve performance in competitive settings. Strategic management practices which form part of strategic alignment had a significant positive effect on SME performance in the Nigerian context (Okoi et al. 2022), and in South- West Nigerian SMEs, strategic management controls positively influenced operational performance (Olumoh 2024). However, empirical studies specifically focused on the composite effect of business strategy alignment dimensions strategic goals alignment, organisational structure alignment, resource allocation alignment and operational process alignment on the performance of manufacturing SMEs in North-West Nigeria is still limited. A few studies that have investigated strategy and performance in Nigerian SMEs have examined either the various dimensions of strategy or the various geographical contexts, or they have not modeled the four dimensions of alignment as independent predictors of the firm performance. This study therefore contributes to the research literature and to the knowledge base of managers and policy makers in North-West Nigeria, by investigating the individual and combined effects of these four alignment dimensions on the performance of manufacturing SMEs in the region, filling a significant empirical gap.

Conceptual Framework

The conceptual framework of this study is presented in figure 2.1 below, which shows the possible relationships between the independent variables (Business Strategy Alignment) and the dependent variable (SME performance).

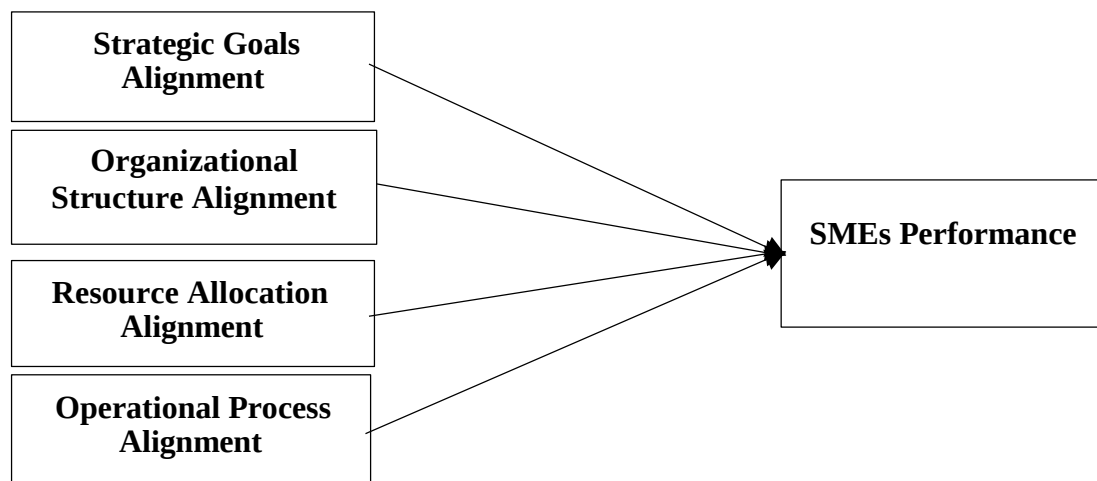


Figure 1: Conceptual Framework

Source: Researcher's Conceptualization (2026)

The conceptual framework of this study puts the business strategy alignment as a multidimensional independent variable with four dimensions: strategic goals alignment, organisational structure alignment, resource allocation alignment, and operational process alignment. The four dimensions are hypothesized to independently and collectively affect the dependent variable (firm performance) measured by productivity, profitability, market share growth, and operational efficiency of manufacturing SMEs in North-West Nigeria. The framework is based on the Resource Based View (RBV) Theory, Strategic Fit Theory and Dynamic Capabilities Theory to explain how each alignment dimension impacts firm performance. The framework also takes into account the moderating effect of contextual factors like the security environment, access to finance, and institutional quality on the relationship between alignment and performance in the context of the North-West Nigeria.

Theoretical Review

Resource-Based View (RBV) Theory

Barney (1991) introduced the Resource-Based View (RBV) Theory, which is based on the idea that a company's internal resources and capabilities are the key drivers of competitive advantage and high performance, not external market positioning. RBV suggests that resources that are valuable, rare, inimitable, and non-substitutable (VRIN) help firms maintain competitive advantage and perform better over time. The relevance of RBV to this study is that business strategy alignment can be viewed as an organizational capability that can integrate and coordinate the firm's resources, such as financial, human, technological and operational resources, in a coordinated way to meet the strategic objectives of the firm. If all manufacturing SMEs in North-West Nigeria are aligned on their strategic objectives, organisational structure, resource allocation, and operations, they can effectively activate their resource base as a source of competitive advantage and superior firm performance (Barney & Clark, 2007; Lubis, 2022).

Strategic Fit Theory

The Strategic Fit Theory, based on the work of Henderson and Venkatraman (1993), suggests that the fit or alignment between an organisation's strategy, structure and environment is crucial to the success of the organisation. The theory states that strategic misalignment results in inefficiencies, conflicts, and performance shortfalls, while strategic tightness results in synergies that improve operational and financial results. The Strategic Fit Theory is directly relevant to this study because it offers a theory for the positive link between business strategy alignment and firm performance in manufacturing SMEs. Specifically, the theory suggests that manufacturing SMEs in North-West Nigeria that align their strategic goals, organisational structures, resource allocation patterns and operational processes will outperform those with misaligned configurations (Gede & Huluka, 2023; Reed, 2023).

Dynamic Capabilities Theory

Teece, Pisano and Shuen (1997) conceptualized dynamic capabilities as the capacity of the firm to integrate, build and reconfigure its internal and external competencies to meet rapidly changing environments. Dynamic capabilities allow firms to sense opportunities and threats in the environment, capture the opportunities for creating value, and reorganise their resource bases and organisational processes to maintain the performance advantage over time. The theory is applicable to the current research as dynamic capabilities are essential for firms to constantly reorient their goals, structures,

resources and processes to meet changing strategic requirements in volatile environments like the security challenged and economically unstable setting of North-West Nigeria. The findings of Dejardin et al. (2023), Rahman et al. (2023), and Martins (2023) are consistent with the findings of this study that dynamic capabilities play a significant role in mediating or moderating between strategic management practices and SME performance, especially in emerging economies.

Empirical Review

Strategic Goals Alignment and Firm Performance

The results of the empirical studies on the relationship between strategic goals alignment and firm performance are always positive and significant. Gede and Huluka (2023) concluded that alignment between institutional goals and departmental goals had a significant effect on the performance of the organization in Ethiopian universities. Likewise, Anamanjia and Maina (2022) found that companies that had well-defined strategic goals had better operational and financial results than companies that had unclear goals. Boateng and Amponsah (2021) revealed that structured strategic planning had a positive effect on the financial performance of Ghanaian SMEs in the SME context. Okoi et al. (2022) also found that the performance of SMEs in Lagos State, Nigeria, was positively influenced by the strategic management practices that were clearly stated and coordinated. Kornelius et al. (2021) identified strategic planning as a factor that contributes to firm performance by creating strategic maneuverability, which means that the coherence of the goals leads to adaptability and performance. Moreover, Muriithi and Mwangi (2023) found that SMEs with short-term income orientation had poorer performance results because they did not have long-term goals that were aligned, highlighting the need for strategic goals alignment when improving SME performance.

Organizational Structure Alignment and Firm Performance

Empirical studies also confirm that the organizational structure alignment has a significant impact on the organization's performance. In a bibliometric review, Malque (2025) found that structural alignment with strategic decisions has an impact on sustainable organizational performance. Gede and Huluka (2023) found that role clarity and structural congruence were important factors in the success of organizations. The IJAAR (2024) study indicated that companies that had flexible and strategic organizational structures had higher operational efficiency and resilience in the Nigerian manufacturing sector. In the South-South Nigeria, strategic agility, which is closely related to structural flexibility, was found to have a significant effect on performance in manufacturing firms by Akinnuoye and Onuoha (2023). Ghonim et al. (2022) also found that the structural alignment positively affected organizational performance by way of intervening organizational variables. Likewise, Henderson and Venkatraman (1993) highlighted that strategy and structural configuration alignment increases the effectiveness of the firm, thus offering empirical support for the structure–performance linkage.

Resource Allocation Alignment and Firm Performance

The alignment of resource allocation has also been found to have a strong influence on SME performance. Reed (2023) found that companies that strategically allocate resources to improve measurable performance metrics have better results. Abed et al. (2023) concluded that SMEs with strategic investment in the e-commerce adoption and culture of innovation experienced significant gains in marketing performance. Rehman et al. (2022) found that the performance of SMEs was improved by effective use of intellectual capital through innovation capability. Dejardin et al. (2023) found that SMEs with dynamic capabilities that restructured their resources during crises had improved performance resilience. Iwu and Ali (2024) demonstrated that the integration of customer relationship management and investments in e-marketing with strategic goals led to the enhancement of the performance of the Agri-SME in Nigeria. In addition, Barney (1991) empirically contended that the best use of valuable and scarce resources is a critical foundation for sustained competitive advantage and high performance for the firm, further highlighting the vital role of resource alignment.

Operational Process Alignment and Firm Performance

Empirical research on operational process alignment also shows considerable implications for performance. Structured operations models were shown to have a significant improvement on the overall performance of the SMEs in Nigeria by Apulu (2023). Taiwo et al. (2023) concluded that the integration of e-commerce processes with the business strategy enhanced operational efficiency and customer satisfaction for the Nigerian SMEs. Ausat et al. (2023) found that the high operational performance strongly raised the survival rate of manufacturing SMEs. Edokobi et al. (2024) validated that the successful incorporation of e-commerce tools in operational systems had a positive effect on productivity of SMEs. Ngwenya and Roberts (2023) found that strategic reviews and synchronized processes in the supply chain improved SME supply chain performance in South Africa. Likewise, Ahmed et al. (2022) showed that the digital platform capability enhanced organizational agility and performance of emerging market manufacturing SMEs, indicating that the proper alignment of operational systems plays a significant role in achieving better performance in the firm.

METHODOLOGY

The research design used in this study was descriptive survey research that was suitable for a study to explore the attitudes, perceptions, and practices of a specific population without changing any variables (Creswell & Creswell, 2018). The population consisted of registered small and medium scale manufacturing firms in the seven states of North-West Nigeria namely Kano, Kaduna, Katsina, Zamfara, Kebbi, Sokoto and Jigawa with their owner-managers and senior workers. According to Small and Medium Enterprises Development Agency of Nigeria (SMEDAN, 2021), there are about 2,400 registered manufacturing SMEs in the North-West geopolitical zone. The sample size was decided with the Krejcie and Morgan (1970) sample size determination table and the sample size of 331 respondents was obtained. The sampling technique adopted was multi-stage sampling with purposive sampling in the first stage for the selection of the three states namely Kano, Kaduna and Katsina which were found to be rich in manufacturing SMEs, simple random sampling was used in the second stage to select firms from the sampling frame within each selected state, while one key respondent (owner-manager or senior manager) of each firm was purposively selected in the third stage for the survey.

Structured questionnaire, which was designed by the researcher based on the validated instruments used in previous studies, was the main instrument used in the data collection. The questionnaire had six parts: demographic data, and five thematic parts (with five Likert scale items ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) for each part) corresponding to the five study variables. Both descriptive and inferential statistics were used for data analysis. The perceptions of the respondents were summarized using descriptive statistics (mean and standard deviation) for each variable. SPSS 26 software was used to test all the hypotheses and calculate the contribution of each alignment dimension on the firm performance as well as the combined contribution of the four alignment dimensions. All hypothesis tests had a significance level of $p < 0.05$.

RESULTS AND DISCUSSION

Demographic Variables

A total of 331 questionnaires were sent and 298 questionnaires were returned and were usable, with a response rate of 90.0% which is considered as good for survey research. Table 1 provides a profile of the respondents.

Table 1: Demographic Characteristics of Respondents (N = 298)

Demographic Variable	Category	Frequency	Percentage
Gender	Male	224	75.2
	Female	74	24.8
Age	Below 30	28	9.4
	30–39	89	29.9
	40–49	112	37.6
	50 and above	69	23.2
Educational Qualification	SSCE/WAEC	42	14.1
	OND/NCE	68	22.8
	HND/B.Sc.	127	42.6
	Postgraduate	61	20.5
Firm Size	Small (10–49 employees)	178	59.7
	Medium (50–199 employees)	120	40.3
Years of Operation	Less than 5 years	47	15.8
	5–10 years	103	34.6
	11–20 years	112	37.6
	Above 20 years	36	12.1
State of Operation	Kano	121	40.6
	Kaduna	98	32.9
	Katsina	79	26.5

Source: Field Survey, 2026

The results in Table 1 show that the respondents were mainly male (75.2%), aged 40 – 49 years (37.6%), had HND/B.Sc. (42.6%) and had been in business for 11 – 20 years (37.6%). The high percentage of male respondents is reflective of the gender dynamics of business ownership in North-West Nigeria (Ibrahim & Bello, 2022).

Table 2: Descriptive Statistics for Strategic Goals Alignment

Statement	Mean	Std. Dev.
The goals of my firm are clearly communicated to all employees.	3.62	0.914
Employees understand how their work contributes to the firm's strategic goals.	3.48	0.987
Departmental objectives are aligned with the overall goals of the firm.	3.54	0.963
Management regularly reviews progress toward strategic goals.	3.31	1.042
Alignment of strategic goals has improved the firm's overall performance.	3.71	0.892

Source: Field Survey, 2026

As can be seen in Table 2, the results suggest that there is a general consensus across the respondents that strategic goals are aligned within their firms, with all mean scores being above 3.00. The highest mean score (3.71) was obtained with the statement "Alignment of strategic goals has contributed to the overall performance of the firm" indicating that respondents believe alignment of strategic goals is a key factor in the success of the firm. The lowest mean score (3.31) is associated with the management's regular review of progress towards strategic goals, suggesting that although strategic goals are communicated and understood, there is a need for more improvement in the regular review of progress towards strategic goals.

Table 3: Descriptive Statistics for Organizational Structure Alignment

Statement	Mean	Std. Dev.
The organizational structure supports the achievement of business objectives.	3.58	0.931
Roles and responsibilities are clearly defined within the firm.	3.64	0.907
Communication flows effectively across different levels of the organization.	3.42	1.014
Decision-making authority is appropriately distributed within the firm.	3.37	1.038
The current organizational structure contributes positively to firm performance.	3.55	0.946

Source: Field Survey, 2026

As seen in Table 3, respondents have positive perception of the alignment of the organizational structure in their firms. The highest mean score (3.64) was given to the statement on clearly defined roles and responsibilities, which means that employees have a good understanding of their roles in the organization. The relatively lower mean score of decision making authority distribution (3.37) on the other hand indicates that there is scope for improvement in decision making processes for some respondents. The results suggest overall that alignment of organizational structure promotes business performance and operational efficiency.

Table 4: Descriptive Statistics for Resource Allocation Alignment

Statement	Mean	Std. Dev.
Resources are allocated according to the firm's strategic priorities.	3.44	0.978
Adequate financial resources are provided to support business objectives.	3.29	1.057
Human resources are effectively assigned to key business activities.	3.51	0.968
The firm ensures efficient utilization of available resources.	3.56	0.941
Effective resource allocation has enhanced the firm's performance.	3.68	0.889

Source: Field Survey, 2026

Table 4 shows that the respondents agree with the practices of resource allocation that are aligned with the organizational objectives. The statement "Effective resource allocation has improved firm performance" received the highest mean score (3.68), indicating that resource management is perceived as important. On the other hand, the lowest mean score was for adequate financial resources (3.29), indicating that financial constraints might still be a problem for some firms. The overall findings suggest that effective use and utilization of resources has a positive impact on the performance of the organization.

Table 5: Descriptive Statistics for Operational Process Alignment

Statement	Mean	Std. Dev.
Operational processes are aligned with the firm's strategic objectives.	3.53	0.952
Employees follow standardized procedures in carrying out their tasks.	3.41	1.021
Operational activities are regularly monitored and improved.	3.38	1.044
Coordination among operational units is effective.	3.46	0.997
Alignment of operational processes has improved organizational performance.	3.66	0.912

Source: Field Survey, 2026

According to Table 5, the operational processes are generally in line with the strategic goals of the companies. The highest mean score (3.66) was found for the statement operational process alignment has improved organizational performance, indicating that the respondents recognize the importance of aligning the operational processes with the business processes. The lowest mean score (3.38) is for the regular monitoring and improvement of operational activities, indicating that firms could benefit from enhancing continuous improvement activities. However, the overall results show a good degree of operational process alignment.

Table 6: Descriptive Statistics for Firm Performance

Statement	Mean	Std. Dev.
The profitability of the firm has improved over the past few years.	3.47	0.993
The firm's productivity has increased significantly.	3.53	0.961
Customer satisfaction with the firm's products has improved.	3.59	0.934
The firm has experienced growth in market share.	3.41	1.024
Overall, the firm is performing better than its competitors.	3.44	1.008

Source: Field Survey, 2026

Table 6 indicates that respondents believe their firms are doing well on a number of the performance measures. The mean score for customer satisfaction was the highest (3.59) with firms making significant improvements in meeting customer needs. Competitive expansion had the lowest mean score with 3.41, suggesting that this growth may be happening slower than other performance measures. Overall, the results were moderate to high in terms of firm performance (profitability, productivity, customer satisfaction, and competitiveness).

Hypotheses Testing

Multiple regression analysis was conducted to test the four hypotheses simultaneously. Table 7 presents the model summary, Table 8 presents the ANOVA results, and Table 9 presents the regression coefficients.

Table 7: Model Summary

Model	R	R ²	Adjusted R ²	Std. Error of the Estimate
1	.821 ^a	.674	.669	.42317

^a Predictors: (Constant), Operational Process Alignment, Resource Allocation Alignment, Organizational Structure Alignment, Strategic Goals Alignment

Source: Author's Compilation (2026), using SPSS 26.

The model summary in Table 7 indicates that the four alignment dimensions jointly explain 67.4% of the variance in the performance of manufacturing SMEs in North-West Nigeria ($R^2 = 0.674$), with an adjusted R^2 of 0.669. This demonstrates a strong explanatory power of the model.

Table 8: ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	103.847	4	25.962	145.03	.000 ^b
Residual	52.217	293	.179		
Total	156.064	297			

^a Predictors: (Constant), Operational Process Alignment, Resource Allocation Alignment, Organizational Structure Alignment, Strategic Goals Alignment

^b Dependent Variable: Firm Performance

Source: Author's Compilation (2026), using SPSS 26

The ANOVA result in Table 8 confirms that the overall regression model is statistically significant [$F(4, 293) = 145.03$, $p = .000 < 0.05$], indicating that the combined effect of the four predictor variables significantly explains variation in firm performance.

Table 9: Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Decision
	B	Std. Error	Beta			
(Constant)	.487	.183		2.661	.008	Reject
Strategic Goals Alignment	.312	.054	.298	5.778	.000	H ₀₁ Reject
Organizational Structure Alignment	.241	.058	.231	4.155	.000	H ₀₂ Reject
Resource Allocation Alignment	.198	.061	.189	3.246	.001	H ₀₃ Reject
Operational Process Alignment	.227	.059	.214	3.847	.000	H ₀₄

Dependent Variable: Firm Performance

Source: Author's Compilation (2026), using SPSS 26.

The results of the hypothesis testing showed that strategic goals alignment and organizational structure alignment have significant positive influence on the performance of manufacturing SMEs in North-West Nigeria. Specifically, strategic goals alignment was shown to significantly affect firm performance ($\beta = 0.298$, $t = 5.778$, $p = .000 < 0.05$) leading to the rejection of Hypothesis One (H_{01}). This means that companies with well-defined strategic objectives are more likely to produce positive performance results. In the same way, organizational structure alignment had a significant positive effect on firm performance ($\beta = 0.231$, $t = 4.155$, $p = .000 < 0.05$), which led to the rejection of Hypothesis Two (H_{02}). The result suggests that matching organizational structures to business strategies can make a significant contribution to organizational performance.

In addition, the results indicated that resource allocation alignment and alignment of operational processes also have a significant impact on the performance of manufacturing SMEs. The results of resource allocation alignment showed a significant positive effect on firm performance ($\beta = 0.189$, $t = 3.246$, $p = .001 < 0.05$), thus rejecting Hypothesis Three (H_{03}). This implies that the right resources deployed at the right time in relation to the strategic priorities contributes to the performance of the organisation. Similarly, operational process alignment was seen to significantly influence firm performance ($\beta = 0.214$, $t = 3.847$, $p = .000 < 0.05$) thus rejecting Hypothesis Four (H_{04}). This validates the fact that operational processes alignment with organizational strategies is vital to enhance the performance of manufacturing SMEs in North-West Nigeria.

DISCUSSION OF FINDINGS

Strategic Goals Alignment and Firm Performance

The first hypothesis was that there is a relationship between strategic goals alignment and the performance of manufacturing SMEs in North-West Nigeria. The first hypothesis was that there is relationship between strategic goals alignment and the performance of manufacturing SMEs in North-West Nigeria. The results showed that strategic goals alignment has the highest positive correlation with the firm performance among the four dimensions of alignment in this study ($\beta = 0.298$, $t = 5.778$, $p = .000$). This result corroborates the study conducted by Gede and Huluka (2023) which revealed that strategic alignment has a significant and positive effect on organizational performance in Ethiopian universities, further supporting the generalizability of strategic alignment as a driver of performance across all sectors. Likewise, the discovery is consistent with Anamanjia and Maina (2022) who presented empirical evidence that strategic alignment is a key factor that determines organizations' performance in selected organizations. The descriptive results also showed that the respondents strongly agreed that strategic goals are aligned to improve overall firm performance (mean = 3.71), and the lowest mean was for monitoring mechanisms (mean = 3.31), indicating that monitoring mechanisms are underdeveloped. This is in line with Ngwenya and Roberts (2023), who confirmed that the lack of a structured strategic review process negatively affects the performance gains of goal alignment in SMEs. Moreover, the discovery is consistent with the results of Kornelius et al. (2021), who found that strategic planning and direction of the organization play a significant mediating role in the performance of the firm. This outcome is also in line with the theoretical support offered by Henderson and Venkatraman (1993), who believe that strategic alignment – the ability to link organizational goals with strategic intent – is essential for superior performance. The finding, however, partially contradicts Muriithi and Mwangi (2023) who noted that many family owned SMEs make a conscious effort to refrain from long-term strategic planning because of their short-term income priorities, which limits the potential of strategic goals alignment to boost performance for this segment of the SME population.

Organizational Structure Alignment and Firm Performance

The second hypothesis, which looked at the relationship between the organizational structure alignment and performance of manufacturing SMEs in North-West Nigeria was also examined. The results indicated that there was a significant positive correlation ($\beta = 0.231$, $t = 4.155$, $p = .000$), which means that the firms that have structures that are conducive to strategic execution tend to perform well. This finding is in agreement with the study of Malque (2025), whose bibliometric-systematic review established that the strategic alignment of organizational structure based on sound decision-making frameworks is a strong driver of sustainable organizational performance. Likewise, the result is consistent with the study done by Ghonim et al. (2022) which showed that strategic alignment with structural dimensions positively and significantly influences the performance of the organization. The descriptive statistics indicated that the role clarity and responsibilities had the highest mean (3.64) and the lowest mean (3.37) was the distribution of decision-making authority, suggesting that the maximum value of structural alignment in these firms may be limited by centralized decision-making structures. The finding is in line with the study conducted by IJAAR (2024) which revealed that the lack of organizational adaptability and performance in manufacturing companies in Rivers State, Nigeria was attributed to rigid organizational structure. The result is corroborated by Okoi et al. (2022) who highlighted the importance of clear structural arrangements and management practices to the performance of SMEs in Nigeria. The findings, however, do not support the findings of Anwar and Abdullah (2021) which suggested that the effect of organizational structure on performance was largely dependent on the human resource management practices and could not by itself influence the performance of organizations without additional human resource management interventions. Despite this, the overwhelming evidence in this study indicates that organizational structure alignment is a significant contributor to the performance of manufacturing SMEs in the North-West Nigerian context.

Resource Allocation Alignment and Firm Performance

The third hypothesis examined the relationship between resource allocation alignment and firm performance, and the results showed that there was a significant positive relationship between the two ($\beta = 0.189$, $t = 3.246$, $p = .001$). The results of the four dimensions showed that resource allocation alignment was not the strongest predictor, but it was significant, which shows its importance in the strategic performance equation of manufacturing SMEs. This result is consistent with the theory of Barney (1991) and Barney and Clark (2007) which suggests that the strategic use and matching of firm resources is the basis for sustained competitive advantage and superior performance. The finding is also in line with Lubis (2022), which used a resource-based view approach and concluded that the strategic orientation and resource alignment have a significant impact on firm performance. Descriptively, the provision of adequate financial resources had the lowest mean (3.29) which shows the financial constraints which faced manufacturing SMEs in North West Nigeria as reported by Adegoke et al. (2023). This aligns with Runde (2022) who observed that SMEs in Sub-Saharan Africa are constrained by systemic financing gaps, which restrict their ability to match deployment of resources with strategic needs. The findings also corroborated Apulu (2023) which showed that the effective use of resources using operations research models improves the performance of SMEs in Nigeria. In the same way, Rehman et al. (2022) discovered that the effective application of intellectual capital and human resources in the SMEs serves as a mediating variable between the resource strategy and the performance of SMEs. The result is, however, not consistent with Dejardin et al. (2023), who proposed that in turbulent environments like the COVID-19 pandemic, resource alignment alone does not necessarily lead to SME performance; that is, the effectiveness of resource alignment may be moderated by the turbulent environments.

Operational Process Alignment and Firm Performance

The fourth hypothesis was tested on the effect of operational process alignment on the performance of manufacturing SMEs in North-West Nigeria. The results showed a positive and significant relationship ($\beta = 0.214$, $t = 3.847$, $p = .000$), suggesting that firms that have their operational activities in line with the strategic goals consistently make better performance outcomes. This result aligns with that of Ausat et al. (2023) who reported that operational performance alignment is a key factor in the survival and sustainability of manufacturing SMEs. The result is also in line with Muriithi & Kinyua (2022) who found that strategic planning tools that help to link operational processes to business goals improve the efficiency of operations in manufacturing SMEs in Kenya. From a descriptive perspective, the lowest mean (3.38) was obtained for regular monitoring and improvement of operational activities, suggesting that process control mechanisms are not well institutionalized in many of these firms. This finding is in line with Olumoh (2024) who set the groundwork for the study by setting the fact that weak strategic management controls in SMEs in South-West Nigeria is a contributing factor to poor operational performance. This is corroborated by Akinnuoye and Onuoha (2023) who reported that strategic agility and operational processes that align with organizational objectives are essential for competitive performance in manufacturing firms in Nigeria. Furthermore, the discovery is consistent with Teece et al. (1997) who argue that firms that can reconfigure and align their operational processes to meet changing strategic needs will perform better over time in their dynamic capabilities framework. On the other hand, the study results partially challenge Reed (2023) who warned that the effect of operational alignment on performance is methodologically complex and that the link might be less direct in contexts where institutional uncertainty is prevalent, which is common in the manufacturing sector of the North-West region of Nigeria. In general, however, the findings from this study and the literature review support the conclusion that operational process alignment is an essential component of business strategy alignment and has a significant effect on manufacturing SMEs' performance.

CONCLUSION

The effect of business strategy alignment on the performance of small and medium scale manufacturing industries in North-West Nigeria was studied. The results showed that strategic goals alignment, organizational structure alignment, resource allocation alignment, and operational process alignment positively affect the performance of the firm and are significant. The results indicated that strategic goals alignment, organizational structure alignment, resource allocation alignment, and operational process alignment are all significant and positively affect the performance of the firm. The four alignment dimensions together accounted for a significant amount of the variance in firm performance (67.4%), suggesting good explanatory power. In terms of predictors, strategic goals alignment was the strongest predictor of performance, followed by organizational structure alignment, operational process alignment and resource allocation alignment. The findings validate that manufacturing SMEs in North-West Nigeria with a coherent alignment of their goals, structure, resources, and operations have greater chances of achieving improved profitability, productivity, customer satisfaction, and competitive positioning. Hence, business strategy alignment is a strategic competency that is crucial for strengthening the sustainability and growth of manufacturing SMEs in the region.

RECOMMENDATIONS

Based on the findings, the following recommendations are made

- i. Manufacturing SMEs should clearly communicate and periodically review production and market-driven strategic goals to ensure alignment across all functional units.
- ii. Manufacturing SMEs should adopt flexible and growth-oriented organizational structures that support efficient production processes and faster operational decision-making.
- iii. Manufacturing SMEs should allocate financial, human, and technological resources primarily to core manufacturing activities such as production efficiency, quality control, and capacity utilization.
- i v . Manufacturing SMEs should continuously monitor and optimize production workflows, inventory systems, and supply chain operations to enhance productivity and competitiveness.

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International Journal of Business and Management Review, 14(9),20-40, 2026

Print ISSN: 2052-6393(Print)

Online ISSN: 2052-6407(Online)

Website: <https://www.eajournals.org/>

Publication of the European Centre for Research Training and Development-UK

International Journal of Business and Management Review, 14(9),20-40, 2026

Print ISSN: 2052-6393(Print)

Online ISSN: 2052-6407(Online)

Website: <https://www.eajournals.org/>

Publication of the European Centre for Research Training and Development-UK
