

THE MODERATING ROLES OF DIGITAL MARKETING AND E- COMMERCE
ON THE RELATIONSHIP BETWEEN IT BUSINESS ALIGNMENT FACTORS
AND SMES PERFORMANCE IN BAGHDAD CITY OF IRAQ

ALI MECHMAN SALIM

A thesis submitted in Partial
fulfillment of the requirement for the award of
the Doctor of Philosophy
Faculty of Technology Management and Business

Universiti Tun Hussein Onn Malaysia

FEBRUARY 2022

ACKNOWLEDGEMENT

In the name of Allah, the most Beneficent the most Gracious, Praise be to Him who sustained my life to this moment to accomplish this work. I am very grateful and indebted to my supervisor Dr Siti Sarah Binti Omar for her valuable guidance, support and encouragement throughout the time of my PhD study. This was a great and invaluable experience.

To my parents who inculcated good virtues in me and guided me on the importance of knowledge since my childhood, I have no words to express my indebtedness rather than to say may Allah save them for me.

I also own a large debt to my siblings Emad, Ayad, Murtatda, Mustafa, and Ayman who remained prayerful and supportive throughout my study period, I express my indebtedness to you all. From the deep of my heart, I would like also to extend my gratitude to my friend, Ali Kahlil who strongly supported me in pursuing my educational journey after years of dropping out.

I also express my gratitude to all the representatives of 65 SMEs in Baghdad for their help in the approval process for data collection from their respective SMEs; thank you so much for your help and cooperation. Without their sincere participation, this study will not be as successful as today.

Finally, I would like to thank everyone who had contributed directly or indirectly in making this thesis successfully complete. This thesis would have remained a dream had it not been for all the support and encouragement.

ABSTRACT

The IT-business alignment factor has been getting increased amounts of attention from researchers and practitioners due to its potential positive impact on digital marketing and e-commerce performances of the Small and Medium Enterprises (SMEs). This study aims to propose IT-business alignment factors to enhance SME's performances by evaluating the moderating role of digital marketing and e-commerce in the association between IT-business alignment factors and SME's performances sector in Baghdad city of Iraq. To meet these objectives, 18 hypotheses tailored by the resource-based view (RBV) theoretical lenses were proposed to test the theorized relationship of IT business alignment factors, Digital marketing, e-commerce, and SMEs performance. A quantitative method is applied in which data is collected from a customized survey with 65 SMEs functioning in most industries such as communication, investment, and cosmetics sectors in Iraq. The data analysis was conducted using Smart PLS 3.2.9. The data analysis was conducted using Smart PLS 3.2.9. The findings of the path analysis of partial least squares (PLS) support variables in the hypothesized direct relationships with SME's performances. The relationships between IT-business alignment factors (human factors, communication, governance, partnership, competency, IT investment) and SMEs performance (SP) have been supported. Poor of IT business alignment factors, digital marketing, and e-commerce in Iraqi SMEs performance. The finding of digital marketing and E-commerce moderators were supported. The study advances several recommendations that could be beneficial for researchers to conduct further studies in this area as well for the representatives of organizations in their efforts to enhance the SME's performances in the future. Lastly, this research presents theoretical, empirical, and practical implications as well as limitations and recommendations for future investigation.

ABSTRAK

Perniagaan yang berlandaskan unsur Teknologi Maklumat mempunyai faktor penyelarasan yang sangat terkesan dan telah mendapat perhatian dunia oleh para penyelidik dan pengamal penyelidikan kerana menarik kesan yang sangat positif terhadap prestasi pemasaran pada platform Digital dan E-Dagang kepada Perusahaan Kecil dan Sederhana. Kajian ini bertujuan untuk mencadangkan faktor-faktor penyelarasan tersebut terhadap perniagaan dalam aspek Teknologi Maklumat untuk meningkatkan prestasi PKS itu sendiri dengan menilai peranan kejayaan dan keberkesanan pemasaran ini menggunakan platform Digital dan E-Dagang di bandar Baghdad Iraq. Dalam memenuhi objektif ini, terdapat 18 hipotesis yang disesuaikan dengan lensa teoritis pandangan para penyelidik berasaskan sumber yang dikaji dan diusulkan untuk menguji hubungan teori, faktor penyelarasan berlandaskan perniagaan Teknologi Maklumat, pemasaran Digital, E-Dagang dan prestasi PKS itu sendiri sangat berkesan. Di dalam penyelidikan ini kaedah kuantitatif digunakan di mana data dikumpulkan dari hasil dan tinjauan khusus dengan sejumlah 65 PKS yang berfungsi di kebanyakan industri kini seperti sektor komunikasi, sektor pelaburan dan sektor kosmetik di Baghdad Iraq. Analisis data penyelidikan ini telah dilakukan dengan menggunakan Smart PLS 3.2.9. Terdapat sokongan yang mendokong penemuan analisis penyelidikan ini di dalam hubungan langsung yang dihipotesiskan prestasi PKS yang mempunyai hubung kait antara faktor penyelarasan perniagaan Teknologi Maklumat (faktor kemanusiaan, faktor komunikasi, tadbir urus, perkongsian maklumat, kecekapan digital dan pelaburan). Penemuan peranan pemasaran digital moderator dan E-Dagang turut disokong. Kajian ini mengemukakan beberapa cadangan yang sangat bermanfaat kepada para penyelidik untuk melakukan kajian lanjut di dalam bidang ini dan juga kepada organisasi dalam usaha mereka untuk meningkatkan prestasi PKS di masa hadapan. Pada akhir kaji selidik, penyelidikan ini mengemukakan implikasi teori, empirikal dan praktikal serta batasan dan cadangan

untuk penyelidikan di masa akan datang.



CONTENT

DECLARATION	ii
ACKNOWLEDGEMENT	iv
ABSTRACT	v
ABSTRAK	vi
CONTENT	viii
LIST OF TABLES	xiv
LIST OF FIGURES	xvii
LIST OF SYMBOLS AND ABBREVIATIONS	xviii
CHAPTER 1 INTRODUCTION	1
1.1 Introduction	1
1.2 Background of Study	1
1.3 Overview of SMEs performance in Iraq	6
1.4 Problem Statement	8
1.5 Research Questions	11
1.6 Research Objectives	12
1.7 Scope of study	12
1.8 Significance of study	13
1.8.1 Practical	13
1.8.2 Theoretical	14
1.9 Operational Definitions of Variables	15
1.9.1 IT Business Alignment Factors	15
1.9.2 Electronic Commerce	18
1.9.3 Digital Marketing	18
1.9.4 SMEs Performance	18
1.10 Organization of Chapters	19
1.10.1 Chapter 1: Introduction	19

1.10.2	Chapter 2: Literature Review	19
1.10.3	Chapter 3: Research Methodology	19
1.10.4	Chapter 4: Quantitative Data Analysis and Findings	19
1.10.5	Chapter 5: Conclusion and Recommendation	20
1.11	Summary	21
CHAPTER 2	LITRATURE REVIEW	21
2.1	Introduction	21
2.2	Theoretical review	22
2.2.1	The Strategic Alignment Model	22
2.2.2	Resource-based View (RBV) Theory	25
2.3	Definitions of IT Business Alignment	30
2.4	The Factors of IT-Business Alignment	34
2.4 .1	Human factors	34
2.4.2	Communication	36
2.4.3	Governance	37
2.4.4	IT Competency	38
2.4.5	Partnership	40
2.4.6	IT Investments	41
2.5	Digital Marketing (DM)	46
2.6	Electronic Commerce (E-COM)	47
2.7	SMEs Performance	48
2.8	Hypothesis Development	51
2.8.1	The relationship between IT business alignment factors (ITBAF), and SMEs Performance	52
2.9	Digital Marketing as a Moderator	61
2.10	E-commerce as a Moderators	67
2.11	Conceptual framework	71
2.12	The hypothesis of the study	76
2.13	Summary	78
CHAPTER 3	RESEARCH METHODOLOGY	79
3.1	Introduction	79
3.2	Research Philosophy	80

3.3	Research Approach	82
3.4	Research Strategy	83
3.5	Research Design	85
3.6	Population of the Study	88
3.7	Sampling Frame and Sample Size	89
3.8	Unit of Analysis	90
3.9	Reliability and Validity	90
3.10	Types of Variables	92
3.11	Questionnaire layout	92
3.11.1	IT Business Alignment Factors	94
3.11.2	Digital Marketing	97
3.11.3	E-commerce	97
3.11.4	SMEs performance	98
3.12	Pilot Study	99
3.12.1	Content Validity	99
3.12.2	Pilot Study Results	101
3.13	Data Collection	103
3.14	Data Analysis	105
3.14.1	Justifications for Selecting PLS-SEM as tool of analysis	106
3.14.2	PLS-SEM	107
3.14.3	Reflective and formative constructs	107
3.15	Evaluating Measurement and Structural Models using Partial Least Square	109
3.15.1	Measurement Model	109
3.15.2	Internal Consistency	109
3.15.3	Indicator Reliability	110
3.15.4	Convergent Validity	110
3.15.5	Discriminant Validity	110
3.16	Structural Model	112
3.17	Moderating Effects	114
3.18	Initial Analysis	115

3.18.1	Data Screening	116
3.18.2	Missing Data, Normality and Consistency	116
3.18.3	Refinement and Validation of Instruments	117
3.19	Exploratory Factor Analysis (EFA)	117
3.20	Confirmatory Factor Analysis (CFA)	118
3.21	Model Analysis with PLS	118
3.22	Ethical Considerations	120
3.23	Summary	121
CHAPTER 4	DATA	123
4.1	Introduction	123
4.2	Analysis of Survey Response	123
4.2.1	Response Rate	124
4.2.2	Profile of the Respondents	125
4.3	Average of Respondent	128
4.4	Exploratory Factor Analysis	130
4.4.1	EFA and Reliability Test on IT Business Alignment Factors	130
4.4.2	EFA and Reliability Test on SMEs Performance	133
4.4.3	EFA and Reliability Test of Digital Marketing	135
4.4.4	EFA and Reliability Analysis of E-Commerce	137
4.5	Data Screening and Cleaning	139
4.5.1	Treatment of Missing Data	140
4.5.2	Examntion of outlirs	140
4.5.3	Normality Test	141
4.5.4	Non-Response Bias Test	144
4.4.5	Multicollinearity Test	146
4.5.6	Common Method Variance Test	147
4.6	Descriptive Analysis of Constructs	148
4.6.1	IT Business Alignment Factors	149
4.6.2	Digital Marketing	154
4.6.3	E-Commerce	156
4.6.4	SMEs Performance	157

4.7	Assessment of Measurement Model	159
4.7.1	Measurement of Validity – Reflective Model	161
4.8	Conclusion of the Measurement Model – Outer Model	169
4.9	Structural Model Results (Inner Model)	172
4.9.1	Coefficient of Determination (R^2)	174
4.9.2	The Effect Size (f^2)	176
4.9.3	Predictive Relevance of the Model (Q^2)	177
4.9.4	Lateral Collinearity	178
4.9.5	Path Analysis	179
4.9.6	Hypotheses Testing	179
4.10	Moderation Analysis I	182
4.11	Moderation Analysis II	185
4.12	Summary	188
CHAPTER 5 DISCUSSION		192
5.1	Introduction	192
5.2	Recapitulation of Research Findings	192
5.3	Discussion of Findings	194
5.3.1	Objective One: Relationship between IT business alignment factors and SMEs Performance in Baghdad city of Iraq.	194
5.3.2	Moderating effect of Digital Marketing (DM) on the Relationship between ITBAF, and Performance of SMEs in Iraq.	204
5.3.3.	Moderating Role of E-commerce (EC) on the Relationship between IT Business Alignment Factors and Performance of SMEs in Iraq.	208
5.4	Contributions of the research	210
5.4.1	Methodological Contributions	210
5.4.2	Theoretical Contributions	211
5.4.3	Practical Contribution	212
5.5	Recommendation and Future research	214
5.6	Limitation of Study	215

5.7 Conclusion

216

REFERENCE**218**

PTTA UTHM
PERPUSTAKAAN TUNKU TUN AMINAH

LIST OF TABLES

1.1	Results for Small industrial Establishments	6
1.2	Results for Medium Industrial Establishments	7
2.1	Review of Studies on IT Business Alignment factors	40
2.2	Select studies that investigate the relationship between IT-business alignment factors and SMEs performance	59
2.3	Summary of literature review to digital marketing as a moderator variable	63
2.4	Summary of literature review to electronic commerce as a moderator variable	66
3.1	List of Selected SMEs sector of Baghdad	85
3.2	The Alpha Cronbach Value	88
3.3	Dimensions of the Questionnaire	91
3.4	Items for IT business alignment factors	91
3.5	Items for digital marketing	94
3.6	Item for E-Commerce	95
3.7	Items for SMEs performance	95
3.8	Content Validity Participants	97
3.9	Survey Measurement Items	97
3.10	Cronbach's alpha from each research measurement Based on the pilot test	99
3.11	Number and Percentage of Distributed and Collected Questionnaires To Each Industry	101
3.12	Rules of thumb for selecting CB-SEM or PLS-SEM	103
3.13	Validity Guidelines for Assessing Reflective Measurement Model.	108
3.14	Structural Model Assessments Guideline	110
4.1	Response Rate	121

4.2	Profile of Respondents	122
4.3	Example of Calculating the Mean of five Respondents from the Same Company	126
4.4	KMO & Bartlett's Test for IT Business Alignment Factors	128
4.5	Total Variance Explained for IT Business Alignment Factors	128
4.6	Rotated Component Matrix for IT Business Alignment Factors	129
4.7	Reliability Analysis for IT Business Alignment Factors	130
4.8	KMO & Bartlett's Test for SME Performance	131
4.9	Total Variance Explained for SMEs Performance	131
4.10	Rotated Component Matrix for SMEs Performance	132
4.11	Reliability Analysis of SMEs Performance	132
4.12	KMO & Bartlett's Test of Sphericity for DM	133
4.13	Total Variance Explained for Digital Marketing	134
4.14	Rotated Component Matrix for Digital Marketing	134
4.15	Reliability Analysis of Digital Marketing	134
4.16	KMO & Bartlett's Test of Sphericity for E-COM	135
4.17	Total Variance Explained for E-Commerce	135
4.18	Rotated Component Matrix for E-Commerce	136
4.19	Reliability Analysis of E-Commerce	136
4.20	Result of outlier test	138
4.21	Normality Test	139
4.22	Chi-Square Test for Non-Response Bias	142
4.23	T-test Results for Non-Response Bias	143
4.24	Multicollinearity Test Dimension Level	144
4.25	Common Method Variance Test	145
4.26	Intervals of Application Degree	145
4.27	Descriptive Statistics of IT Business Alignment Factors	146
4.28	Descriptive Statistics of Digital Marketing	153
4.29	Descriptive Statistics of E-Commerce	154
4.30	Descriptive Statistics for SMEs Performance	155
4.31	Reliability of Reflective Constructs Summary	161
4.32	Factor Loadings of Items on Constructs	165

4.33	Fornell-Larcker Criterion Results	167
4.34	Heterotrait-Monotrait Ratio Results	168
4.35	R ² of the Endogenous Latent Variable	173
4.36	Effect Size of the Exogenous Constructs	175
4.37	Predictive Relevance of the Endogenous Latent Variable	177
4.38	Inner Variance Influence Factor (VIF) Results	178
4.39	Results of Hypotheses Testing (Direct Relationship Results)	180
4.40	Hypothesis Testing for DM as Moderator	182
4.41	Hypothesis Testing for E-COM as Moderator	186
4.42	Summary of the result of the hypotheses	188



LIST OF FIGURES

1.1	Structure of Thesis	20
2.1	Six Business Alignment Maturity Criteria	22
2.2	Evolutionary Sages of RBV theory	29
2.3	The Henderson and Venkatraman Strategic Alignment Model	31
2.4	Conceptual framework	71
3.1	Philosophical Worldviews	78
3.2	Alternative Strategies of inquiry	81
3.3	Flow of Research Methodology	83
3.4	Moderated Casual Relationship	111
4.1	Research Model	159
4.2	Measurement Model Overall	170
4.3	Structural Model	172
4.4	R ² for Endogenous Latent Variable	174
4.5	Path Model for DM Moderation Analysis	183
4.6	Path Model for E-COM Moderation Analysis	186

LIST OF SYMBOLS AND ABBREVIATIONS

<i>CMP</i>	- Contemporary Marketing Practices
<i>ICT</i>	- Information and Communication Technology
<i>IP</i>	- Innovation Performance
<i>ITBAF</i>	- IT Business Alignment Factors
<i>IT</i>	- Information Technology
<i>DM</i>	- Digital Marketing
<i>MABs</i>	- Multi-Author Blogs
<i>PPC</i>	- Pay-Per-Click Marketing
<i>PAR</i>	- Partnership
<i>R&D</i>	- Research and Development
<i>ROA</i>	- Return On Assets
<i>ROE</i>	- Return On Equity
<i>ROCE</i>	- Return On Capital Employed
<i>ROI</i>	- Return On Investment
<i>ROS</i>	- Return On Sales
<i>EC</i>	- E-Commerce
<i>GOV</i>	- Governance
<i>SEM</i>	- Search Engine Marketing
<i>SEO</i>	- Search Engine Optimization
<i>HF</i>	- Human factors
<i>SMEs</i>	- Small and Medium Enterprise performance
<i>S-O-R</i>	- Stimuli Organism Response

<i>SPSS</i>	- Statistical Package for Social Science
<i>VBP</i>	- Viable Business Plan
<i>COM</i>	- Communication
<i>COMP</i>	- Competency
<i>ITIV</i>	- IT investment



LIST OF APPENDICES

APPENDIX	TITLE	PAGE
A	Letter to SMEs Companies of Iraq	285
B	Questionnaire (English)	286
C	Instrument for Expert Review (English)	295
D	Questionnaire (Arabic)	300
E	Instrument for Expert Review (Arabic)	308
F	Experts Information	313
G	List of Publications	314
H	Vita	315

CHAPTER 1

INTRODUCTION

1.1 Introduction

This study seeks to investigate the IT business alignment factors (ITBAF) of small and medium enterprises (SMEs) in the manufacturing sector in Iraq and its relationship on the development of the performance of the SMEs with a moderating role of digital marketing and electronic commerce. This chapter thus, provides a background to the study, the statement of the problem, the gap in the literature, research objectives, research questions, the significance of the study, and chapter conclusion.

1.2 Background of Study

IT-business alignment is the fit between IT strategy and business strategy in organizations (Belete & Hagos, 2020). Strategic alignment helps organizations use their IT resources effectively to support their business strategies, thus enables them to maximize the impact of their IT investments, integrate IT and business processes, and increase competitiveness, revenue growth, and profitability (Belete & Hagos, 2020; Ilmudeen *et al.*, 2019; Bhattacharya, 2017; Panda & Rath, 2018).

In an early attempt, Luftman, 2017, noted that organizations spend a high percentage of their budgets on developing IT capabilities, which in turn provide strategic benefits to the organizations. They investigated the alignment between organizations' critical success factors and their IT capabilities, and reported a positive

effect of the alignment on organizational performance (Luftman *et al.*, 2017; Gutierrez *et al.*, 2015). Tallon (2016) also conceptualized strategic alignment as the match between business strategy and IT strategy. Although they did not find any statistical support for the performance effects of the alignment, they reported that firms tend to choose an IT strategy that is consistent with their business strategy. Later, Afandi, (2017) investigated the effect of strategic alignment on the performance of small firms.

While they did not hypothesize a causal direction, their results indicated that firms with higher levels of alignment perform better than those with lower levels of alignment. Recently, Alghazi (2018) used a different approach to study the effect of IT and business alignment on firm performance. Fazal *et al.*, (2020), they conceptualized operations strategy in four dimensions: flexibility strategy, quality strategy, delivery strategy, and cost strategy, and measured alignment based on the perceptions of general managers and operations managers on how IT supports these four dimensions.

Al-Adaileh (2017) further articulates that Business-IT strategic alignment refers to the degree of congruence between Business and IT strategies. While its importance is well researched and documented, no organization can attain maturity without adopting a process within a framework to ensure a measure of success in alignment. Luftman *et al.*, (2017) presented an approach to assess and evaluate the maturity of an organization's business-IT alignment, he had provided a maturity level of alignment called the strategic alignment maturity (SAM) model. Understanding the maturity of its strategic alignment processes and practices would empower the organization to improve or adopt new and additional approaches to its Business-IT alignment (Luftman, 2015).

Enormous revolutions in Information and Communication Technology (ICT) contribute to change the way that business is conducted. The world economy in the present age is moving from the commodity-linked stage only to the stage of value creation, employment, and economic wealth (Qashou, 2017). Marketing is one of these sectors that are affected, leading to the emergence of the so-called Electronic Marketing or E-marketing (Hamad *et al.*, 2018; Akindolire *et al.*, 2015). Marketing in general is all things that an organization does to create and share value with customers and thus it is of valuable value in guiding the enterprise strategy (Silk, 2015). Grönroos

(2016) says that the development of marketing is linked to the development of technology as technological applications enables enterprises to give the consumer what he wants in any way and whenever he wants. E-Marketing is becoming more essential in the present era, which is characterized by global markets, intense competition, and open borders (Ivanauskiene, 2015). In addition, modern and diverse means of communication enabled customers to access each product or service quickly without bothering about time and location (Verma, 2016). All these developments have made it incumbent on the institutions to consider new ways of marketing and reshape the traditional methods. Marketing managers have perceived the Internet as an attractive marketplace where online activities enhance the relationship between buyers and sellers (Kanchan *et al.*, 2015). Marketers had opportunities to have more effective ways to communicate information about goods and services to a targeted audience (Saridakis *et al.*, 2018).

There were numerous studies and developments in which marketers identified novel approaches to Internet marketing strategy and planning (Choudhury, 2019). Online marketing programs have become a premier venue for targeted consumer marketing, presenting enormous potential for revenue growth (Choudhury, 2019). SMEs often used advertising and promotion to help position the goods or services as meeting the desires and needs of the target market. For the purpose of this study, online presence through the Internet was the suggested novel approach for positioning marketing. Social media has become an indispensable part of today's marketing landscape (Liu *et al.*, 2018; Keller & Fay, 2012). Social media has grown enormously since its inception, with substantial impacts on marketing as well. Recent reports indicate that the value of social media marketing worldwide reaches billions (USD).

Digital marketing can be characterized unexpectedly. E-Advertising organizations, for example, describe e-advertising as the use of e-information and programs to launch, distribute, develop, and evaluate ideas, products, and projects for unique and accomplished recognized purposes (Qashou & Saleh, 2018; Ali *et al.*, 2017) characterizes it as a way to use networks with the aim of providing the necessary organizations and management to do business smoothly.

While Shaltoni (2016), E marketing as the Information Technology (IT) recruitment in a meaningful way for the institution and its shareholders, where the technology is used in the management of the institution's relations with its customers, creating and delivering benefit for them. The use of numerous electronic data or electronic applications to direct advertising exercises creates clear E-marketing devices. These devices include internet demonstration, email advertising, intranet advertising, and extranet advertising, mobile marketing, etc. (Waheed & Yang, 2017; El-Gohary & El-Gohary, 2016).

IT is an integral part of support, sustain and grow a business with the rapid development of technology technologies, innovative information technology has become an important topic of research in the era of electronic business (Kasemsap, 2018). Evolving technologies continually present new opportunities and challenges for industry practitioners, business education, and academic research (Royle & Laing 2014). Technological developments have identified new marketing tools or media such as social media. From the outset, this electronic media plays an important and effective role in improving access to consumers through over internet (Mohammadpour *et al.*, 2014).

Web-based media marketing is a buzzword that can be described as the use of online media as a promotional tool, as stated by Khatib (2016), it refers to web-based promotion as the use of social media by the media for organizational elements in general promotion (Prasad & Saigal, 2019). It is a cycle in which people participate in the promotion of their websites, objects and administration through online social channels, to interact with the community and benefit from a much larger network that was not accessible through traditional advertising channels (Alkhoms and Alnsour, 2013). They recommend that future marketing strategy research should consider the impact of marketing on a company's productivity and creativity and how marketing strategy works and how it can be used as a large company (Ozkaya *et al.*, 2015).

E-commerce is a new profitable approach to business management that goes beyond direct data development and improves electronic exchange through retail terms, incorporation guarantee and direct booking through billing, items and receipts (Alley & Emery, 2017). Almost a quarter of a century has passed since businesses have used the Internet and the World Wide Web (Hashim, 2009). Shehata, & Montash

(2019), contended advances in technology such as networking, telecommunications, the Internet, and electronic commerce (e-commerce) have provided businesses with more effective and competitive business tools. Such technological advances are serving to change the way to conduct business. (Zulkiffli *et al.*, 2020).

John (2017), contended advances in technology such as networking, telecommunications, the Internet, and electronic commerce (e-commerce) have provided businesses with more effective and competitive business tools. Such technological advances are serving to change the way to conduct business. Consumer behaviors such as an increase in Internet use to find out about the products or services they are interested in, including the experiences of previous buyers, are changing (Agenda *et al.*, 2015).

Faloye (2014) posited in small businesses, e-commerce technology represents a potential for business growth and expansion. Viio & Grönroos (2016), also defines the inevitable link between innovation and advertising with standardized innovative market technology. Thus, e-commerce is becoming a cornerstone of the current era, shown by companies around the world, unusual competition, and open (Gilmore & Carson, 2018).

All electronic exchanges on both the supply and purchase sides are e-commerce, while exchanges and correspondence on the trade side are electronic exhibition forms (Skudiene *et al.*, 2015). The quality and amount of information that a company sends to customers or uses that information to make choices can determine exactly how competitive the business is (Chaffey *et al.*, 2015). During this time, the business has changed at an alarming rate, with massive global organizations such as Google, Facebook, Amazon, Alibaba, eBay, and Uber 20 years ago being incredible and becoming a major part of our modern economy (Leiner *et al.*, 2018). In 2015, online sales accounted for 7.4% of total US retail spending, the highest percentage since the start of tracking in 1999 (Phillips, 2015).

E-commerce or e-business means better business in correspondence and information exchange is crucial for all companies (Turban *et al.*, 2017). Additionally, online sales promotion allows businesses to adapt to customer needs with lower exchange fees and allows customers to negotiate painlessly over time and region (Watson *et al.*, 2002; Sheth and Sharma, 2005).

In the Iraqi environment, performances are not sufficiently explored. Some experts are examining some of the problems identified in this area. For example, Salem (2016) attempts to analyze the elements that affect the way buyers perceive SMS advertising in Iraq. Many of these studies generally refer to electronic commerce (e-business). Model examples include Ahmed (2018), who discusses the e-commerce of Iraqi SMEs (SMEs). Thabit and Younis (2015), where they explore barriers to choosing e-commerce in independent Iraqi businesses (Sultan 2018). It builds the necessary structure for the productive use of Iraqi e-commerce. The current study would actually fill the gap that previous studies have not done in looking at ITBAF and SMEs performance with digital marketing and e-commerce moderator's variables.

1.3 Overview of SMEs performance in Iraq

According to Central Statistical Organization Iraq (CSO), 2018 on Small and Medium Enterprises, the Iraqi SMEs in 2018, the number of industrial SMEs reached a level of 25,945 which accounted for all enterprises in Iraq, and the number of employees in SMEs reached 85,999, which accounted, except SMEs Kurdistan in the north of Iraq. The number of small enterprises started to decline in 2018 compared to 2017, from 27856 to 25747, by (7.6%) percent and a decrease in the number of employees from 93644 to 83375 by (11%) percent, total wages and benefits (Million dinars) decrease from 304412 to 298801 with percent (1.8). The value of production amounted in 2018 was 1939289 million dinars compared to 304412 million dinars for the year 2017, i.e., a decrease of (3.8%).

Table 1.1: Results for Small industrial Establishments for the years (2015-2018)
(Central Statistical Organization Iraq, 2018)

Years Indications	2015	2016	2017	2018	Percentage Change (2017- 2018)
Number of SMEs	22480	25966	27856	25747	-7.6

Table 1.1: Results for Small industrial Establishments for the years (2015-2018)

REFERENCE

- Abbas, J., Mahmood, S., Ali, H., Ali Raza, M., Ali, G., Aman, J. & Nurunnabi, M. (2019). The Effects of Corporate Social Responsibility Practices and Environmental Factors through a Moderating Role of Social Media Marketing on Sustainable Performance of Business Firms. *Sustainability*, 11(12), 3434.
- Abbas, J., Mahmood, S., Ali, H., Ali Raza, M., Ali, G., Aman, J., & Nurunnabi, M. (2019). The effects of corporate social responsibility practices and environmental factors through a moderating role of social media marketing on sustainable performance of business firms. *Sustainability*, 11(12), 3434.
- Abd Halim, M. S., Embat, M. S., Munir, A., Amin, W. M., Aziz, W. A., & Muda, M. S. (2014). The Relationship between E-Commerce adoption and organization performance. *International Journal of Business and Management*, 9(1), 56-62.
- Abdi Mussa, M., Dominic, P. D. D., Downe, A. G., Loke, S. P., & Thamaraiselvan, N. (2013). Aligning IT strategy with business strategy for competitive advantage: a structural equation model. *International Journal of Business Excellence*, 6(4), 425-447.
- Abdullah, Amjad H., Sallha Yusoff, Aminul Islam, and Ahmad H. Almanasir. "Effect of Board Composition on the Corporate performance: The Moderating Role of Corporate Governance Practices in Iraq." *PSYCHOLOGY AND EDUCATION* 58, no. 3 (2021): 2688-2706.
- Abdullah, I., & Hassan, Z. (2015). A Cloud technology migration management strategy model for sme's in Iraq: an overview. *Journal of theoretical & applied information technology*, 73(3).
- Adnan, N. M., & Jambari, D. I. (2016). Mutual Understanding Determinants for Effective Communication in Business and IT Strategic Alignment Planning.

International Journal on Advanced Science, *Engineering and Information Technology*, 6(6), 914-921. Al.

Afandi, W. (2017). The Impact of Strategic IT-Business Alignment: Evidence from Saudi Private Small and Midsize Enterprises. *International Journal of Business and Social Science*, 8(10).

Afandi, W. (2017). The impact of strategic IT-business alignment: Evidence from Saudi private small and midsize enterprises. *International Journal of Business and Social Science*, 8(10), 48-63.

Agenda, I., Chao, J., Jinhua, Z., Linchang, H., Ningxi, M., & Xiaolei, S. (2015). Industrial internet of things: unleashing the potential of connected products and services. *White Paper, in Collaboration with Accenture*.

Ahmed, A. L. (2018). Influence Factors of Adoption E-commerce in Iraqi SMEs. *Journal of Al-Qadisiyah for computer science and mathematics*, 10(2), Page-17.

Ahmed, A. L. (2018). Influence Factors of Adoption E-commerce in Iraqi SMEs. *Journal of Al-Qadisiyah for computer science and mathematics*, 10(2), Page-17.

Ahmed, S. M., Zakaria, M. S., & Altemimi, M. A. H. (2016). CSFs of Electronic Information Sharing in Iraqi SMEs. *Journal of Engineering and Applied Sciences*, 11(8), 1846-1850.

Ajzen, I. (1991). The theory of planned behavior. *Organizational behavior and human decision processes*, 50(2), 179-211.

Akindolire, M., Babalola, O., & Ateba, C. (2015). Detection of antibiotic resistant *Staphylococcus aureus* from milk: A public health implication. *International journal of environmental research and public health*, 12(9), 10254-10275.

Alaceva, C., & Rusu, L. (2015). Barriers in achieving business/IT alignment in a large Swedish company: What we have learned? *Computers in human behavior*, 51, 715-728.

- Al-Adaileh, R. M. (2017). The Level of IT-business Strategic Alignment and Its Impact on Organizational Excellence: A Study of the Jordanian Mining Sector. *International Review of Management and Marketing*, 7(5), 85-92.
- Alalwan, A. A., Rana, N. P., Dwivedi, Y. K., & Algharabat, R. (2017). Social media in marketing: A review and analysis of the existing literature. *Telematics and Informatics*, 34(7), 1177-1190.
- Alatawi, F. M. H., Dwivedi, Y. K., & Williams, M. D. (2013). Developing a conceptual model for investigating adoption of knowledge management system in Saudi Arabian public sector. *International Journal of Business Information Systems*, 14(2), 135-163.
- Alazzawi, A. Y. T., & Minkov, S. L. (2016). The science, technology and innovation system in the Republic of Iraq.
- Alfadhli, M. M. A. F., & Alabdullah, T. T. Y. (2013). Determinants of the Managerial Behavior of Agency Cost and its influential extent on Performance: A study in Iraq. *International Journal of Humanities and Social Science*, 3(6), 238-252.
- Alghazi, A., Li, M., Cui, T., Wamba, S. F., & Shen, J. (2018, January). Misalignment between Business and IT Strategic Objectives in Saudi Arabia Public Sector Organisations. *In IoTBDS* (pp. 212-220).
- Al-Hakim, L. A. Y., & Hassan, S. (2012). The relationships among knowledge management processes, innovation, and organisational performance in the Iraqi MTS.
- Ali, B. (2016). *Moderating effect of religiosity on the relationship between technology readiness, trust and diffusion of e-commerce (B2C) in Sultanate of Oman* (Doctoral dissertation, Universiti Utara Malaysia).
- Ali, H. H. (2019). The Impact of Customer Experience in Achieving Sustainable Competitive Advantage An analytical study of the views of a sample of individuals working in Cork Mobile Company in Iraq. *Tikrit Journal of Administrative and Economic Sciences*, 1(41), 46-75.

- Ali, S., Green, P., & Robb, A. (2012). The influence of top managements' absorptive capacity of IT governance knowledge on business-IT alignment: An empirical analysis.
- Al-Janabi, A. S. H., & Mhaibes, H. A. (2019). Employing marketing information systems for the success of small and medium enterprises: A field study of some Tourism and Travel companies in Baghdad.
- Alkhaffaf, H. H. K., Idris, K. M., Abdullah, A., & Al-Aidaros, A. H. (2018). The Influence of Technology Readiness on Information Technology Competencies and Civil Conflict Environment. *Indian-Pacific Journal of Accounting and Finance*, 2(2), 51-64.
- Alkhoms, A., & Alnsour, M. S. (2013). Social media marketing and relationship quality: Zain Jordan customers' perspective. *European Journal of Business and Management*, 5(25), 2222-2839.
- Al-lamy, H. A., Bakri, M. H., Teknikal, U., Al-shami, S. S. A., & Alaaraji, Z. (2018). Information technology infrastructure and small medium enterprises' in iraq. *Opcion*, 34(86), 259-285.
- Al-Lamy, H. A., Bakry, M. H., Raad, W., Al-Shami, S. A., Alaraji, Z. J., Alsa-Lihi, M. W., & Al-Tameemi, H. M. (2018). Information technology infrastructure and small medium enterprises in Iraq. *Opcion*, 34(86), 1711-1724.
- Al-lamy, H. A., Bakry, M. H., Raad, W., Al-shami, S. A., Alaraji, Z. J., Alsalihi, M. W., ... & Al-tameemi, H. M. (2018). Information Technology Infrastructure And Small Medium Enterprises' In Iraq. *Opción*, 34(86), 1711-1724.
- Allen, E. & Fjermestad, J. (2001). E-commerce marketing strategies: an integrated framework and case analysis. *Logistics Information Management*, Volume 14. Number 1/2. 2001. pp. 14-23.
- Alley, C., & Emery, J. (2017). Taxation of Cross-Border E-Commerce: Addressing the Tax Challenges of the Digital Economy in New Zealand. *Journal of International Taxation*, 28(7), 46-55.

- Al-Naser, K., & Mohamed, R. (2017). The Integration between Strategic Cost Management Techniques to Improve the Performance of Iraqi Manufacturing Companies. *Asian Journal of Finance & Accounting*, 9(1), 210-223.
- Al-Qirim, N., 2007, The adoption of eCommerce communications and applications technologies in small businesses in New Zealand. *Electronic Commerce, Research and Applications*, 6(4), pp. 462-473.
- Al-Rawi, N. H., Mohammad, M., & Ahmad, M. F. (2021). Relationship between Total Quality Management Practice and Organizational Performance: A Conceptual Model Based on Iraq Manufacturing Industries. *International Journal of Integrated Engineering*, 13(2), 24-31.
- Altalib, R., Lami, F., & Al-Safi, A. (2018). Assessment of Competencies of District Surveillance Officers, Iraq, 2017. *Iproceedings*, 4(1), e10615.
- Altameem, E., & Almakki, R. (2017). E-commerce Implementation: A Critical Review. *International Journal of Computing*, 6(2), 12-19.
- Altunan, B., Arslan, E. D., Seyis, M., Birer, M., & Üney-Yüksektepe, F. (2018, August). A data mining approach to predict E-Commerce customer behaviour. *In The International Symposium for Production Research* (pp. 29-43). Springer, Cham.
- Alvarez, D. (2020). *Measuring the Moderating Effect of Social Media Use on Relational Information Processes and Customer Relationship Performance in the Fashion Industry* (Doctoral dissertation, Capella University).
- Alvarez-Suescun, E. (2007). Testing resource-based propositions about IS sourcing decisions. *Industrial Management & Data Systems*, 107(6), 762-779.
- Alvarez-Suescun, E. (2007). Testing resource-based propositions about IS sourcing decisions. *Industrial Management & Data Systems* and medium size enterprises: empirical research. *International Journal of*
- Anser, M. K., Yousaf, Z., Usman, M., & Yousaf, S. (2020). Towards Strategic Business Performance of the Hospitality Sector: Nexus of ICT, E-marketing and Organizational Readiness. *Sustainability*, 12(4), 1346.

- Armstrong, C.P., and Sambamurthy, V. 1999. "Information Technology Assimilation in Firms: The Influence of Senior Leadership and IT Infrastructures," *Information Systems Research* (10:4), pp. 304-327.
- Asikhia, O. U. (2009). The moderating role of e-marketing on the consequences of market orientation in Nigerian firms. *International journal of business and information*, 4(2), 243-270.
- Asikhia, O. U. (2009). The moderating role of e-marketing on the consequences of market orientation in Nigerian firms. *International journal of business and information*, 4(2), 243-270.
- Asimakopoulou, I., Samitas, A., & Papadogonas, T. (2009). Firm-specific and economy wide determinants of firm profitability: Greek evidence using panel data. *Managerial Finance*, 35(11), 930-939.
- Atalay, M., Anafarta, N., & Sarvan, F. (2013). The relationship between innovation and firm performance: Empirical evidence from Turkish automotive supplier industry. *Procedia-Social and Behavioral Sciences*, 75, 226-235.
- Attridge, M. (2009). Measuring and managing employee work engagement: A review of the research and business literature. *Journal of Workplace Behavioral Health*, 24(4), 383-398.
- Auger, P. (2005). The impact of interactivity and design sophistication on the performance of commercial websites for small businesses. *Journal of Small Business Management*, 43(2), 119-137.
- Ayres, I., Raseman, S., & Shih, A. (2013). Evidence from two large field experiments that peer comparison feedback can reduce residential energy usage. *The Journal of Law, Economics, and Organization*, 29(5), 992-1022.
- Azari, R., & Pick, J. B. (2009, January). Understanding global digital inequality: The impact of government, investment in business and technology, and socioeconomic factors on technology utilization. In *2009 42nd Hawaii International Conference on System Sciences* (pp. 1-10). IEEE.

- Azhari, A., & Fang, X. (2018). Social media applications framework: a lexical analysis of user's online reviews. *International Journal of Services and Standards*, 12(2), 140-162.
- Aziz, M. A. (2012). *Strategic role of strategic management accounting towards enhancing SMEs performance in Iraq* (Doctoral dissertation, Universiti Utara Malaysia).
- Babbie, E. R., Halley, F., & Zaino, J. (2007). Adventures in social research: data analysis using SPSS 14.0 and 15.0 for Windows. *Pine Forge Press*.
- Babbie, E. (1990). *Survey Research Methods* (2nd ed.).
- Baier, D., Daniel, I., Frost, S., & Naundorf, R. (2012). Image data analysis and classification in marketing. *Advances in Data Analysis and Classification*, 6(4), 253-276.
- Baines, A., & Langfield-Smith, K. (2003). Antecedents to management accounting change: a structural equation approach. *Accounting, organizations and society*, 28(7-8), 675-698.
- Baker, J., Jones, D., Cao, Q., & Song, J. (2011). Conceptualizing the dynamic strategic alignment competency. *Journal of the Association for Information Systems*, 12(4), 2.
- Bakos, J. Y., & Brynjolfsson, E. (1993). Information technology, incentives, and the optimal number of suppliers. *Journal of Management Information Systems*, 10(2), 37-53.
- Balashova, E. S., & Gromova, E. A. (2016). Resource-based view as a perspective management model in Russian reality. *Problems and Perspectives in Management*, 14(2), 325-330.
- Bamberger, P., & Meshoulam, I. (2000). Human resource management strategy. *Published Sage*, London, 99.

- Bandiera, L., Chandra, V., Fosque, J., von der Goltz, J., Peterburs, T. M., Piffaretti, N., ... & Wheeler, C. (2019). Jobs in Iraq: a primer on job creation in the short-term.
- Banner, M. (2018). Digital Presence and Transformation: The growing importance of digital presence in today's business marketplace.
- Barnes, D., Clear, F., Harindranath, G., Dyerson, R., Harris, L., Rea, A. (2012), "Web 2.0 and micro-businesses: an exploratory investigation", *Journal of Small Business and Enterprise Development*, Vol. 19 No.4, pp.687-711.
- Barney, J. B. (2001). Resource-based theories of competitive advantage: A ten-year retrospective on the resource-based view. *Journal of management*, 27(6), 643-650.
- Barney, J. B., & Griffin, R. W. (1992). The management of organizations: Strategy, structure, behavior. *Houghton Mifflin College Div.*
- Barua, A., Konana, P., Whinston, A.B., and Yin, F. 2004. "An Empirical Investigation of Net-Enabled Business Value," *MIS Quarterly* (28:4), December, pp. 585-620.
- Bassellier, G., & Benbasat, I. (2007, April). Assessing the Contributions of Business and IT Knowledge to the Development of IT/business Partnerships. *In Proceedings of the 2007 ACM SIGMIS CPR conference on Computer personnel research: The global information technology workforce* (pp. 203-206). ACM.
- Baubonienė, Ž., & Gulevičiūtė, G. (2015). E-Commerce factors influencing consumers 'online shopping decision.
- Bayo-Moriones, A., Billón, M., & Lera-López, F. (2013). Perceived performance effects of ICT in manufacturing SMEs. *Industrial Management & Data Systems*.
- Bazaria, B., & Kumar, P. (2018). Optimization of spray drying parameters for beetroot juice powder using response surface methodology (RSM). *Journal of the Saudi society of agricultural sciences*, 17(4), 408-415.

- Bedford, D. S. (2015). Management control systems across different modes of innovation: Implications for firm performance. *Management Accounting Research*, 28, 12-30.
- Belderbos, R., Carree, M., & Lokshin, B. (2004). Cooperative R&D and firm performance. *Research policy*, 33(10), 1477-1492.
- Belete, M., & Hagos, Y. (2020). Business-IT Strategic Alignment Improvement Framework: A Case Study on an Ethiopian Bank.
- Bendat, J. S., & Piersol, A. G. (2011). Random data: analysis and measurement procedures (Vol. 729). *John Wiley & Sons*.
- Benitez, J., Castillo, A., Llorens, J., & Braojos, J. (2018). IT-enabled knowledge ambidexterity and innovation performance in small US firms: The moderator role of social media capability. *Information & Management*, 55(1), 131-143.
- Benitez-Amado, J., Llorens-Montes, F. J., & Nieves Perez-Arostegui, M. (2010). Information technology-enabled intrapreneurship culture and firm performance. *Industrial Management & Data Systems*, 110(4), 550-566.
- Berepiki, C. O. (2018). *An Examination of CIO Leadership Style and Business Strategy for Business-IS Strategic Alignment: A Correlational Study* (Doctoral dissertation, Capella University).
- Berthelot, S., Morris, T., & Morrill, C. (2010). Corporate governance rating and financial performance: a Canadian study. *Corporate Governance: The international journal of business in society*, 10(5), 635-646.
- Bharadwaj, P.N., Soni, R.G. (2007), "E-commerce usage and perception of e-commerce issues among small firms: results and implications from an empirical study", *Journal of Small Business*, Vol. 45 No.4, pp.510-521.
- Bhatt, G. D., & Grover, V. (2005). Types of information technology capabilities and their role in competitive advantage: An empirical study. *Journal of management information systems*, 22(2), 253-277.

- Bhattacharya, P. (2017). Modelling strategic alignment of business and IT through enterprise architecture: augmenting archimate with BMM. *Procedia computer science*, 121, 80-88.
- Bianchi, C., & Bivona, E. (2002). Opportunities and pitfalls related to e-commerce strategies in small-medium firms: a system dynamics approach. *System Dynamics Review: The Journal of the System Dynamics Society*, 18(3), 403-429.
- Bianchi, C., & Mathews, S. (2016). Internet marketing and export market growth in Chile. *Journal of Business Research*, 69(2), 426-434.
- Black, S. E., & Lynch, L. M. (2001). How to compete: the impact of workplace practices and information technology on productivity. *Review of Economics and statistics*, 83(3), 434-445.
- Black, S. E., & Lynch, L. M. (2001). How to compete: the impact of workplace practices and information technology on productivity. *Review of Economics and statistics*, 83(3), 434-445.
- Bliuc, A. M., Best, D., Beckwith, M., & Iqbal, M. (2016). Online support communities in addiction recovery: capturing social interaction and identity change through analyses of online communication. In *Addiction, Behavioral Change and Social Identity* (pp. 149-166). *Routledge*.
- Blumberg, B., Cooper, D. R., & Schindler, P. S. (2008). Business research methods (Vol. 2). *London: McGraw-Hill Higher Education*.
- Borisoff, D. J., & McMahan, D. T. (2017). Charting the Terrain of Interpersonal Communication and the Landscape of Social Interaction: Traditions, Challenges, and Trajectories. *Atlantic Journal of Communication*, 25(4), 211-231.
- Bouri, S., Thapar, A., Shalhoub, J., Jayasooriya, G., Fernando, A., Franklin, I. J., & Davies, A. H. (2011). Hypertension and the post-carotid endarterectomy cerebral hyperperfusion syndrome. *European Journal of Vascular and Endovascular Surgery*, 41(2), 229-237.

- Bovee, L. & Thill, J. 2007. *Komunikasi Bisnis*. Jakarta: PT. Indeks
- Bower, D. J. (2018). *Company and campus partnership: supporting technology transfer*. Routledge.
- Boxall, P., & Purcell, J. (2000). Strategic human resource management: where have we come from and where should we be going? *International journal of management reviews*, 2(2), 183-203.
- Boyd, D. M. (2008). ELLISON. Nicole B. Social Network Sites: definition, history and scholarship. *Journal of Computer-Mediated Communication*, 13, 210-230.
- Brodie, R. J., Winklhofer, H., Coviello, N. E., & Johnston, W. J. (2007). Is e-marketing coming of age? An examination of the penetration of e-marketing and firm performance. *Journal of interactive marketing*, 21(1), 2-21.
- Brown, R., Derksen, C., & Wang, L. (2010). A multi-data set analysis of variability and change in Arctic spring snow cover extent, 1967–2008. *Journal of Geophysical Research: Atmospheres*, 115(D16).
- Brynjolfsson, E. (1993). The productivity paradox of information technology. *Communications of the ACM*, 36(12), 66-77.
- Brynjolfsson, E., & Hitt, L. M. (2000). Beyond computation: Information technology, organizational transformation and business performance. *Journal of Economic perspectives*, 14(4), 23-48.
- Buallay, A., Hamdan, A., & Zureigat, Q. (2017). Corporate governance and firm performance: evidence from Saudi Arabia. *Australasian Accounting, Business and Finance Journal*, 11(1), 78-98.
- Burbules, N. C. (2000). The limits of dialogue as a critical pedagogy. Revolutionary pedagogies: Cultural politics, education, and the discourse of theory, 251-273.
- Burgess, J., & Green, J. (2018). *YouTube: Online video and participatory culture*. John Wiley & Sons.

- Burn, J.M., and Szeto, C. 2000. "A Comparison of the Views of Business and IT Management on Success Factors for Strategic Alignment," *Information and Management* (37), pp. 197-216. *Business and Enterprise Development*, Vol. 14 No.4, pp.641-653.
- Byrd, T. A. (2001). Information technology, core competencies and sustained competitive advantage. *Information Resources Management Journal (IRMJ)*, 14(2), 27-36.
- Byrd, T.A., Lewis, B.R., and Bryan, R.W. 2006. "The Leveraging Influence of Strategic Alignment on IT Investment: An Empirical Examination," *Information & Management* (43:3), pp. 308-321.
- Caers, R., De Feyter, T., De Couck, M., Stough, T., Vigna, C., & Du Bois, C. (2013). Facebook: A literature review. *New media & society*, 15(6), 982-1002.
- Campos-Freire F (2008) Las redes sociales trastocan los modelos de los medios de comunicación tradicionales. *Revista Latina de Comunicación Social* 63:287–293.
- Cassia, F., & Magno, F. (2021). Cross-border e-commerce as a foreign market entry mode among SMEs: the relationship between export capabilities and performance. *Review of International Business and Strategy*.
- Cassidy, A. (2016). A practical guide to information systems strategic planning. *Auerbach Publications*.
- Cavana, Robert Y., Delahaye, Brian L., & Sekaran, U. (2001). Applied Business Research: Qualitative and Quantitative Methods. *John Wiley & Sons Incorporated*.
- Cavusgil, S. T., & Zou, S. (1994). Marketing strategy-performance relationship: an investigation of the empirical link in export market ventures. *Journal of marketing*, 58(1), 1-21.
- Celuch, K., Murphy, G.B., and Callaway, S.K. 2007. "More Bang for Your Buck: Small Firms and the Importance of Aligned Information Technology

Capabilities and Strategic Flexibility," *Journal of High Technology Management Research* (17:2), pp. 187-197.

Chaffey, D. (2007). E-business and e-commerce management – Strategy, implementation and practice. *Third Edition. Pearson Education Ltd.*

Chaffey, D. (2010). Applying organisational capability models to assess the maturity of digital-marketing governance. *Journal of Marketing Management*, 26(3-4), 187-196.

Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing. Pearson UK.*

Chaffey, D., Ellis-Chadwick, F., Mayer, R., and Johnston, K., 2009, Internet marketing: strategy, implementation and practice, *Prentice Hall*.

Chakravarty, A., Grewal, R., & Sambamurthy, V. (2013). Information technology competencies, organizational agility, and firm performance: Enabling and facilitating roles. *Information systems research*, 24(4), 976-997.

Chan, J. K., & Lee, M. K. (2003, January). SME e-procurement adoption in Hong Kong-The roles of power, trust and value. In *36th Annual Hawaii International Conference on System Sciences, 2003. Proceedings of the* (pp. 10-pp). IEEE.

Chan, Y. (1992). *Business Strategy, Information Systems Strategy, and Strategic Fit: Measurement and performance impacts*. Unpublished Doctor of Philosophy Thesis, University of Western Ontario.

Chan, Y. E. (2002). Why haven't we mastered alignment? The importance of the informal organization structure. *MIS Quaterly Executive*.

Chan, Y. E., Sabherwal, R., & Thatcher, J. B. (2006). Antecedents and outcomes of strategic IS alignment: an empirical investigation. *IEEE Transactions on engineering management*, 53(1), 27-47.

Chan, Y.E., and Reich, B.H. 2007. "IT Alignment: What Have We Learned?" *Journal of Information Technology* (22:4), pp. 297-315.

- Chang, W. J. A., & Huang, T. C. (2005). Relationship between strategic human resource management and firm performance. *International journal of manpower*.
- Chapman, E. F., Sisk, F. A., Schatten, J., & Miles, E. W. (2018). Human resource development and human resource management levers for sustained competitive advantage: Combining isomorphism and differentiation. *Journal of Management & Organization*, 24(4), 533-550.
- Charoensukmongkol, P., & Sasatanun, P. (2017). Social media use for CRM and business performance satisfaction: The moderating roles of social skills and social media sales intensity. *Asia Pacific Management Review*, 22(1), 25-34.
- Charumbira, L. T. (2013). The philosophical and methodological approaches used by sport and business management student researchers in Zimbabwe. *Global Journal of Commerce and Management Perspective*, 2(6), 51-56.
- Chen, H. (2010). Business and market intelligence 2.0. *IEEE intelligent systems*, 25(1), 68-71.
- Chen, Q., & Zhang, N. (2015). Does e-commerce provide a sustained competitive advantage? An investigation of survival and sustainability in growth-oriented enterprises. *Sustainability*, 7(2), 1411-1428.
- Chen, S., 2004. Adoption of electronic commerce by SMEs of Taiwan. *Electronic Commerce Studies* 2 (1), 19–34. Chu, W-w, 2009.
- Chenhall, R. H., & Langfield-Smith, K. (2007). Multiple perspectives of performance measures. *European management journal*, 25(4), 266-282.
- Chin, W. W. (2001). PLS-graph user's guide version 3.0. Soft Modeling Inc.
- Chong, S. (2008). Success in electronic commerce Implementation, A crosscountry study of SMEs, *Journal of Enterprise Information Management*, Vol. 21 No. 5, 2008, pp. 468-492

- Chong, S., Pervan, G. (2007), "Factors influencing the extent of deployment of electronic commerce for small- and medium sized enterprises", *Journal of Electronic Commerce in Organizations*, Vol. 5 No.1, pp.1-29.
- Choudhury, S. (2019). E-Marketing as an Opportunity to Expand Textile Sector of Bangladesh. *Asian Journal of Management*, 10(4), 305-311.
- Chye Koh, H., & Boo, E. H. Y. (2004). Organisational ethics and employee satisfaction and commitment. *Management Decision*, 42(5), 677–693.
<https://doi.org/10.1108/00251740410538514>
- Ciborra, C. (1997). De Profundis? Deconstructing the Concept of Strategic Alignment. *Scandinavian Journal of Information Systems*, 57-82.
- Clark, J. E. (2007). On the problem of motor skill development. *Journal of Physical Education, Recreation & Dance*, 78(5), 39-44.
- Cloete, E., S. Courtney, *et al.* (2002). "Small Businesses: Acceptance and Adoption of E-Commerce in the Western Cape Province of South Africa." *The Electronic Journal of Information Systems in Developing Countries* 10(0).
- Cohen, J. (1988). Statistical Power Analysis for the Behavioral Sciences (Second). *Lawrence Erlbaum Associates*.
- Coltman, T., Devinney, T. M., Latukefu, A., & Midgley, D. F. (2001). E-business: revolution, evolution, or hype? *California Management Review*, 44(1), 57-86.
- Colwell, R. (2018). Design and Analysis for Quantitative Research in Music Education by Peter Miksza & Kenneth Elpus. New York: Oxford University Press. 2018. 285 pp. Hardback.£ 71.00. ISBN: 9780199391905, companion website ISBN: 97801993391936. *British Journal of Music Education*, 35(3), 321-324.
- Colwell, S. R., & Joshi, A. W. (2013). Corporate ecological responsiveness: Antecedent effects of institutional pressure and top management commitment and their impact on organizational performance. *Business Strategy and the Environment*, 22(2), 73-91.

- Constantinides, E. The marketing mix revisited: Towards the 21st century marketing. *J. Mark. Manag.* **2006**, 22, 407–438.
- Cook, D. S., & Ferris, G. R. (1986). Strategic human resource management and firm effectiveness in industries experiencing decline. *Human Resource Management*, 25(3), 441-457.
- Cooray, M.N.R. (2003) Walk through Cleaner Production Assessment in SME's – A Case study.
- Cowling, M.; Liu, W.; Ledger, A.; Zhang, N. What really happens to SMEs in a global economic recession? UK evidence on sales and job dynamics. *Int. Small Bus. J.* **2014**, 33, 488–513.
- Cragg, P., King, M., and Hussin, H. 2002. "IT Alignment and Firm Performance in Small Manufacturing Firms," *Journal of Strategic Information Systems* (11:2), pp. 109-132.
- Crawford, M., & Paulina Mogollon, M. (2011). Labor competency certifications in commercial occupations: a literature review (No. 61696, pp. 1-35). *The World Bank*.
- Creswel, J. W. (2009). Research design: Qualitative, quantitative, and mixed methods approaches. *Los angeles: University of Nebraska–Lincoln*.
- Creswell, J. W. (2002). Educational research: Planning, conducting, and evaluating quantitative (pp. 146-166). *Upper Saddle River, NJ: Prentice Hall*.
- Creswell, J. W. (2003). A framework for design. Research design: Qualitative, quantitative, and mixed methods approach, 9-11.
- Croteau, A.M., and Raymond, L. 2004. "Performance Outcomes of Strategic and IT Competencies Alignment," *Journal of Information Technology* (19:3), pp. 178-190.
- Crotty, M. (1998). The foundations of social research: Meaning and perspective in
Mertens, D. M. (1998). Research methods in education and psychology:

Integrating diversity with quantitative and qualitative approaches.the research process. *Sage*.

Cundill, G. J., Smart, P., & Wilson, H. N. (2018). Non-financial Shareholder Activism: A Process Model for Influencing Corporate Environmental and Social Performance. *International Journal of Management Reviews*, 20(2), 606-626.

Damanpour, F., Sanchez, F., & Chiu, H. H. (2018). Internal and external sources and the adoption of innovations in organizations. *British Journal of Management*, 29(4), 712-730.

D'Anjou, L. M. (2016). Assessing Information Technology and Business Alignment in Local City Government.

Darnall, N. (2003, August). WHY FIRMS CERTIFY TO ISO 14001: AN INSTITUTIONAL AND RESOURCE-BASED VIEW. In *Academy of Management Proceedings* (Vol. 2003, No. 1, pp. B1-B6). Briarcliff Manor, NY 10510: Academy of Management.

Davidavičienė, V., Sabaitytė, J., Davidavičius, S., & Potapov, M. (2014). Interaction with customers using website tools: analysis of Lithuanian manufacturing sector. *Procedia-Social and Behavioral Sciences*, 110, 1262-1270.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS quarterly*, 319-340.

De Carolis, D. M. (2003). Competencies and imitability in the pharmaceutical industry: An analysis of their relationship with firm performance. *Journal of management*, 29(1), 27-50.

De Haes, S., & Van Grembergen, W. (2005, January). Governance structures, processes and relational mechanisms: Achieving IT/business alignment in a major Belgian financial group. In *Proceedings of the 38th Annual Hawaii International Conference on System Sciences* (pp. 237b-237b). IEEE.

Debreceeny, Roger S., and Glen L. Gray. "Governance and process maturity: A multinational field study." *Journal of Information Systems* 27.1 (2013): 157-188.

- Del Aguila-Obra, A. R., & Padilla-Meléndez, A. (2006). Organizational factors affecting Internet technology adoption. *Internet research*.
- Delery, J. E., & Doty, D. H. (1996). Modes of theorizing in strategic HRM: Tests of universalistic, contingency, and configurational performance predictions. *Academy of Management Journal*, 39(4), 802-835.
- Demsetz, H., & Villalonga, B. (2001). Ownership structure and corporate performance. *Journal of corporate finance*, 7(3), 209-233.
- Denzin, N. K., Lincoln, Y. S., & Giardina, M. D. (2006). Disciplining qualitative research. *International journal of qualitative studies in education*, 19(6), 769-782.
- Deraz, P. D. H., & Gebrekidan, D. A. 2018. The Impact of Adopting Digital Marketing (Digitalization) on SMEs Performance.
- Diamantopoulos, A., & Siguaw, J. A. (2006). Formative versus reflective indicators in organizational measure development: A comparison and empirical illustration. *British Journal of Management*, 17(4), 263–282. <https://doi.org/10.1111/j.1467-8551.2006.00500.x>
- Dik, R. (2011). *Arab management accounting systems under the influence of their culture* (Unpublished PhD Thesis). Dortmund University of Technology, Dortmund, Germany
- Dillman, D. A. (2011). Mail and Internet surveys: The tailored design method--2007 Update with new Internet, visual, and mixed-mode guide. *John Wiley & Sons*.
- Dozier, K., & Chang, D. (2006). The effect of company size on the productivity impact of Information Technology Investments. *Journal of Information Technology Theory and Application (JITTA)*, 8(1), 5.
- Durmaz, Y., & Efendioglu, I. H. (2016). Travel from traditional marketing to digital marketing. *Global journal of management and business research*.

- Easterby-Smith, M. T., & Thorpe, R. (2002). R. and Lowe, A. (2002). Management research: An introduction, 2, 342.
- Eid, R. E., & El-Gohary, H. (2013). The impact of E-marketing use on small business enterprises' marketing success. *The Service Industries Journal*, 33(1), 31–50.
- El-Gohary, H. (2010). E-Marketing-A literature Review from a Small Businesses perspective. *International journal of business and social science*, 1(1).
- El-Gohary, H., & El-Gohary, Z. (2016). An attempt to explore electronic marketing adoption and implementation aspects in developing countries: the case of Egypt. *International Journal of Customer Relationship Marketing and Management (IJCRMM)*, 7(4), 1-26.
- Eom, M. T., Kahai, S., & Yayla, A. (2015). Investigation of how IT leadership impacts IT-business alignment through shared domain knowledge and knowledge integration.
- Erdur, I. S. (2016). Changing trends in advertising and online strategies: A systematic review of online advertising. *Journal of Marketing and Market Research*, 8, 57– 85. doi:10.17369/uhp.ad.2016821931
- Eriksson, L., Hultman, J., Naldi, L. (2008),” Small business e-commerce development in Sweden – an empirical survey”, *Journal of Small Business and Enterprise Development*, Vol. 15 No.3, pp.555-570.
- Erlangga, H. (2021). Effect Of Digital Marketing And Social Media On Purchase Intention Of Smes Food Products. *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*, 12(3), 3672-3678.
- Erum, H., Rafique, H., & Ali, A. (2017). Effect of E-Marketing Adoption Strategy on Export Performance of SMEs. *International Journal of Management Excellence*, 7(2), 1103-1112.
- Faloye, D. O. (2014). The adoption of e-commerce in small businesses: Empirical evidence from retail sector in Nigeria. *Journal of Business and Retail Management Research*, 8(2).

- Fellows, R., & Liu, A. (2008, November). A culture-based approach to the management of conflict on multi-national construction projects: participants and performance. In *International Conference on Multi-national Projects- 'Securing high Performance through Cultural awareness and Dispute Avoidance*.
- Femi, F. 2014. The Impact of Communication on Workers' Performance in Selected Organisations in Lagos State, Nigeria. IOSR Journal of Humanities and Social Science. (Online) Vol.19 Issue 8, Hal:75-82, (<http://www.iosrjournals.org>), diakses 30 November 2015.
- Ferneley, E., & Bell, F. (2006). Using bricolage to integrate business and information technology innovation in SMEs. *Technovation*, 26(2), 232-241.
- Fitzgerald, B., & Stol, K.-J. (2017). Continuous software engineering: A roadmap and agenda. *Journal of Systems and Software*, 123, 176-189.
- Flayyih, H. H., Mohammed, Y. N., & Talab, H. R. (2019). The role of accounting information in reducing the funding constraints of small and medium enterprises in Iraq.
- Foogooa, R., & Ferdinand-James, D. (2017). Use of Facebook for enhancing student engagement in higher education blended engineering course. *Innovative Issues and Approaches in Social Science*, 10(1), 8-31.
- Fornell, C., & F.Larcker, D. (1981). Evaluating Structural Equation Models with Unobservable Variables and Measurement Error. *American Marketing Association*, 18(1), 1-13.
- Foss, N. J., & Knudsen, T. (2003). The resource-based tangle: towards a sustainable explanation of competitive advantage. *Managerial and decision economics*, 24(4), 291-307.
- Gaikwad, M., & Kate, P. (2016). E-marketing: A modern approach of business at the door of consumer. *International Journal of Research in Commerce and Management*, 7, 56-61. Retrieved from www.ijrcm.org.in

- Galbreath, J. (2005). Which resources matter the most to firm success? An exploratory study of resource-based theory. *Technovation*, 25(9), 979-987.
- Galloway, L. (2007). Can broadband access rescue the rural economy? *Journal of Small Business and Enterprise Development*.
- Gerow, J. E., Grover, V., Thatcher, J. B., & Roth, P. L. (2014). Looking toward the future of IT-business strategic alignment through the past: A meta-analysis. *Mis Quarterly*, 38(4), 1059-1085.
- Gerow, J. E., Thatcher, J. B., & Grover, V. (2015). Six types of IT-business strategic alignment: an investigation of the constructs and their measurement. *European Journal of Information Systems*, 24(5), 465-491.
- Ghobadian, A., O'Regan, N., Howard, T., Galleary, D., Sheehan, N. T., & Foss, N. J. (2007). Enhancing the prescriptiveness of the resource-based view through Porterian activity analysis. *Management Decision*.
- Ghorishi, M. (2009). *The Case Study Method for Research in Small- and Medium-Sized Firms. Master's Thesis*. <https://doi.org/10.4135/9781473915480.n71>.
- Giacobbi, P. R., Poczwadowski, A., & Hager, P. (2005). A pragmatic research philosophy for sport and exercise psychology. *The sport psychologist*, 19(1), 18-31.
- Gilchris, M. (2013). Influence of bank specific and macroeconomic factors on the profitability of 25 commercial banks in Pakistan during the time period 2007-2011. *American Journal of Business and Finance*, 3(2).
- Gilmore, A., & Carson, D. (2018). SME marketing: efficiency in practice. *Small Enterprise Research*, 25(3), 213-226.
- Gilmore, A., & Carson, D. (2018). SME marketing: efficiency in practice. *Small Enterprise Research*, 25(3), 213-226.
- Glazer R. 1991. Marketing in an information-intensive environment: strategic implications of knowledge as an asset. *Journal of Marketing* 55(October): 1–19.

- Gorard, S. (2010). Research design, as independent of methods. *Sage handbook of mixed methods research in social and behavioral research*, 237-252.
- Gottschalg, O., & Zollo, M. (2007). Interest alignment and competitive advantage. *Academy of management review*, 32(2), 418-437.
- Grabowicz, P. A., Ganguly, N., & Gummadi, K. P. (2016, March). Distinguishing between topical and non-topical information diffusion mechanisms in social media. *In Tenth International AAAI Conference on Web and social media*.
- Green, C. J., Kirkpatrick, C. H., & Murinde, V. (2006). Finance for small enterprise growth and poverty reduction in developing countries. *Journal of International Development: The Journal of the Development Studies Association*, 18(7), 1017-1030.
- Grönroos, C. (2016). Modern Marketing—and. Marketing in Evolution: Essays in Honour of Michael J. Baker, 14.
- Guillen, M.E. & S.I Suarez. Explaining the Global Digital Divide: Economic, political and sociological drivers of cross-national internet use. *Social Forces* (84:2), December 2005. p. 681-708.
- Gunasekaran, A., Rai, B. & Griffin, M. (2011). Resilience and competitiveness of small
- Gunelius, S. (2011). 30-minute social media marketing: Step-by-step techniques to spread the word about your business. *McGraw-Hill*.
- Gupta, G., Tan, K. T. L., Ee, Y. S., & Phang, C. S. C. (2018). Resource-based view of information systems: Sustainable and transient competitive advantage perspectives. *Australasian Journal of Information Systems*, 22.
- Gutierrez, A., Orozco, J., & Serrano, A. (2009). Factors affecting IT and business alignment: a comparative study in SMEs and large organisations. *Journal of Enterprise Information Management*, 22(1/2), 197-211.
- Haenlein, M., & Kaplan, A. M. (2004). A beginner's guide to partial least squares analysis. *Understanding statistics*, 3(4), 283-297.

- Hafeez, K., Keoy, K.H., Hanneman, R., 2006. E-business capabilities model: validation and comparison between adopter and non-adopter of e-business companies in UK. *Journal of Manufacturing Technology Management* 17 (6), 806–828.
- Haider Abbas Al Janabi. (2019). Small and Medium Enterprises (SME) between reality and ambition (A field study on a group of small and medium enterprises in the holy province of Karbala). *Journal of Kerbala University*, 17(3).
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM). *European business review*.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed, a silver bullet. *Journal of Marketing theory and Practice*, 19(2), 139-152.
- Hair, J., Wolfinbarger, M., Ortinau, D., & Bush, R. (2008). In Hair JF. Essentials of marketing research.
- Hair, Joseph F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). Multivariate Data Analysis (MVDA). *Pearson Education Limited*.
- Hair, Joseph F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). A Primer On Partial Least Squares Structural Equation Modeling (PLS-SEM). *SAGE Publications Inc.* (Second, Vol. 53).
<https://doi.org/10.1017/CBO9781107415324.004>
- Hajer, M. A., & Yusof, Z. M. (2013). Building Self-confidence and Self-efficacy among Employees in the Iraqis Small and Medium Enterprises (SMES) Based on Business Process Reengineering (BPR) Tools: A Proposal New BPR Model. *Management*, 3(1), 45-49.
- Hajli, M., Sims, J. M., & Ibragimov, V. (2015). Information technology (IT) productivity paradox in the 21st century. *International Journal of Productivity and Performance Management*, 64(4), 457-478.
- Hakimpoor, H., Hashim, N. H., Khani, N., & Samani, M. B. (2012). The Relationship between Marketing Network Processes (MNPs), Strategic Marketing Planning

- (SMP) and SMEs' Performance. *International Journal on Social Science Economic & Art*, 2(1), 31-36..
- Hall, A. R. (2005). Generalised method of moments. Oxford: *Oxford University Press*.
- Halligan, B., & Shah, D. (2009). Inbound Marketing.: Get Found Using Google, social media, and Blogs. *John Wiley & Sons*.
- Hamad, H., Elbeltagi, I., & El-Gohary, H. (2018). An empirical investigation of business-to-business e-commerce adoption and its impact on SMEs competitive advantage: The case of Egyptian manufacturing SMEs. *Strategic Change*, 27(3), 209-229.
- Hamid, A. A. S. A., & Ali, H. M. (2019). Management of Accounts receivable and its Effect on financial performance An Applied study for a number of companies listed in the Iraq Stock Exchange. *Tikrit Journal of Administrative and Economic Sciences*, 4(44), 160.
- Handfield, R. B., Cousins, P. D., Lawson, B., & Petersen, K. J. (2015). How can supply management really improve performance? A knowledge-based model of alignment capabilities. *Journal of Supply Chain Management*, 51(3), 3-17.
- Harash, E. (2015). The Role of Environmental Uncertainty in the Link between Accounting Information System and Performance Small and Medium Enterprises in Iraq. *Global Journal of Management and Business Research*.
- Harash, E., Al-Timimi, S., & Alsaadi, J. (2014). The influence of finance on performance of small and medium enterprises (SMES). *Technology*, 4(3), 161-167.
- Harash, E., Yahya, S. B., Ahmed, E. R., & Alsaad, F. J. (2013). Impact of Government policies in the Influence of Market practices on Financial Performance of small and medium enterprises (SMEs) in Iraq. *Journal of Accounting and Business (JAB)*, 13(2).
- Hassall, T., Arquero, J. L., Joyce, J., & Gonzalez, J. M. (2013). Communication apprehension and communication self- efficacy in accounting students. *Asian Review of Accounting*.

- Hawary, S., & AlDafiri, M. (2017). Effect of the Components of Information Technology adoption on Employees Performance of Interior Ministry of Kuwait State. *International Journal of Academic Mathematical, Engineering and Manage Sciences*, 1(2), 77-88.
- Heim, G. R., & Peng, D. X. (2010). The impact of information technology use on plant structure, practices, and performance: an exploratory study. *Journal of Operations Management*, 28(2), 144-162.
- Heim, G.R., and Peng, D.X. 2010. "The Impact of Information Technology Use on Plant
- Helaly, M. (2012). *The impact of IS/IT strategy and business strategy alignment on business performance in the Palestinians firms (Doctoral dissertation, Faculty of Graduate Studies*.
- Hemann, C., & Burbary, K. (2013). Digital marketing analytics. Making Sense of Consumer Data in a Digital World," *Que Publishing*.
- Henderson, J. C., & Venkatraman, H. (1999). Strategic alignment: Leveraging information technology for transforming organizations. *IBM systems journal*, 38(2.3), 472-484.
- Henderson, J. V. (1993). Strategic alignment: leveraging information technology for transforming organizations. *IBM Systems Journal*, 4-16.
- Henseler, J., & Sarstedt, M. (2013). Goodness-of-fit indices for partial least squares path modeling. *Computational Statistics*, 28(2), 565–580. <https://doi.org/10.1007/s00180-012-0317-1>
- Henseler, J., Hubona, G., & Ray, P. A. (2016). Using PLS path modeling in new technology research: updated guidelines. *Industrial management & data systems*, 116(1), 2-20.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the academy of marketing science*, 43(1), 115-135.

- Hermalin, B. E., & Weisbach, M. S. (1991). The effects of board composition and direct incentives on firm performance. *Financial management*, 101-112..
- Hermawan, D. (2018). Analysis of Digital Marketing Usage as Promotion Strategy of IT University in Bali.
- Héroux, S., & Fortin, A. (2018). The moderating role of IT-business alignment in the relationship between Governance, IT competence, and innovation. *Information Systems Management*, 35(2), 98-123.
- Higgins, S., Falzon, C., Hall, I., Moseley, D., Smith, F., Smith, H., & Wall, K. (2005). Embedding ICT in the literacy and numeracy strategies: Final report. *Project Report. University of Newcastle, upon Tyne, Newcastle*.
- Himmelberg, C. P., Hubbard, R. G., & Palia, D. (1999). Understanding the determinants of managerial ownership and the link between ownership and performance. *Journal of financial economics*, 53(3), 353-384.
- Hinze, C. F. (2015). Law's Virtues: Fostering Autonomy and Solidarity in American Society. *Theological Studies*, 76(3), 622.
- Hirokawa, R. Y. (1990). The role of communication in group decision-making efficacy: A task-contingency perspective. *Small group research*, 21(2), 190-204.
- Hirokawa, R. Y., & Poole, M. S. (Eds.). (1996). Communication and group decision making (Vol. 77). *Sage*.
- Hitt, L.M., and Brynjolfsson, E. 1996. "Productivity, Business Profitability, and Consumer Surplus: Three Different Measures of Information Technology Value," *MIS Quarterly* (20:2), June, pp. 121-142.
- Homburg, C., Wielgos, D., & Kühnl, C. (2019). Digital business capability and its effect on firm performance. In AMA Educators' Proceedings (Vol. 30, pp. ICM-2). *American Marketing Association; Curran*.
- Honghong Sun (2002). Impact of E-Commerce in China

Hoque, Z., & James, W. (2000). Linking balanced scorecard measures to size and market factors: impact on organizational performance. *Journal of management accounting research*, 12(1), 1-17.

Houghton, K. A., & Winklhofer, H. (2004). The effect of website and e-commerce adoption on the relationship between SMEs and their export intermediaries. *International Small Business Journal*, 22(4), 369-388.

<http://www.yellowpages.com.iq/> Iraqi Business Directory

https://en.wikipedia.org/wiki/Maysan_Governorate

https://www.sba.gov/sites/default/files/Small_Business_Advocate_Feb_2015.pdf

Hu, Q., & Huang, C. D. (2006). Using the balanced scorecard to achieve sustained IT-business alignment: A case study. *Communications of the Association for Information Systems*, 17(1), 8.

Huang, T. C. (1998). The strategic level of human resource management and organizational performance: An empirical investigation. *Asia Pacific Journal of Human Resources*, 36(2), 59-72.

Hult, G. T. M., & Ketchen Jr, D. J. (2001). Does market orientation matter? A test of the relationship between positional advantage and performance. *Strategic management journal*, 22(9), 899-906.

Hung, R.Y.Y., Yang, B., Lien, B.Y.H., McLean, G.N., and Kuo, Y.M. 2010. "Dynamic Capability: Impact of Process Alignment and Organizational Learning Culture on Performance," *Journal of World Business* (45:3), pp. 285-294.

Huo, B., Ye, Y., Zhao, X., & Shou, Y. (2016). The impact of human capital on supply chain integration and competitive performance. *International Journal of Production Economics*, 178, 132-143.

Huselid, M. (1993). Human resource management practices and firm performance. unpublished paper, Institute of Management and Labor Relations, *Rutgers University*.

- Husien, W. A. (2012). *Role of Strategic Human Resources Management on SMEs' Performance in Iraq* (Doctoral dissertation, Universiti Utara Malaysia).
- Hussein, H. A. R., & Al-Fakhri, N. A. (2019). An Analytical Study of the Use of ICT in Iraq for the Period 2005-2016 Based on the fuzzy logic. *Tikrit Journal For Administration & Economics Sciences*, 15(45 Part 2), 126-136.
- Hutchinson, M., & Gul, F. A. (2004). Investment opportunity set, corporate governance practices and firm performance. *Journal of corporate finance*, 10(4), 595-614.
- Huy, Le Van, and Filiatrault, Pierre, 2006, The Adoption of E-commerce in SMEs in Vietnam: A Study of Users and Prospectors, *The Tenth Pacific Asia Conference on Information Systems* (PACIS 2006), pp. 1335 – 1344.
- Iamratanakul, S. (2018). A conceptual framework of implementing business strategy for the NPD process. *Review of Integrative Business and Economics Research*, 7(1), 116.
- Iddris, F., & Ibrahim, M. (2015). Examining the relationships between e-Marketing adoption and Marketing Performance of Small and Medium Enterprises in Ghana. *Journal of Marketing and Consumer Research*, 10, 160-169.
- Ilmudeen, A., Bao, Y., & Alharbi, I. M. (2019). How does business-IT strategic alignment dimension impact on organizational performance measures: conjecture and empirical analysis. *Journal of Enterprise Information Management*.
- Iman, N., & Hartono, J. (2007). STRATEGIC ALIGNMENT IMPACTS ON ORGANIZATIONAL PERFORMANCE IN INDONESIAN BANKING INDUSTRY. *Gadjah Mada International Journal of Business*, 9(2).
- Iriansyah, N. (2018). Program Aceh Kaya Perkuat UMKM. (Rich Aceh Program Strengthens MSMEs), [Vice Governor of Aceh Nova Iriansyah, in his remarks at the commemoration of the 2018 International Micro Small and Medium Enterprises Day]. <https://www.acehprov.go.id/news/read/2018>

/06/27/5694/program-aceh-kaya-untuk-perkuatmkkm.html (accessed on November 25, 2018).

- Ismail, A. R., Nguyen, B., & Melewar, T. C. (2018). Impact of perceived social media marketing activities on brand and value consciousness: roles of usage, materialism and conspicuous consumption. *International Journal of Internet Marketing and Advertising*, 12(3), 233-254.
- Isohella, L., Oikarinen, E. L., Saarela, M., Muhos, M., & Nikunen, T. (2017). Perceptions of Digital Marketing Tools in New Microenterprises. In *Management Challenges in a Network Economy: Proceedings of the MakeLearn and THIM International Conference* (pp. 85-95).
- Israel, S., & Scoble, R. (2006). Naked conversations: How blogs are changing the way businesses talk with customers. *John Wiley, Hoboken, NJ*.
- Itami H. 1987. Mobilizing Invisible Assets. Harvard University Press: *Cambridge, MA*.
- Itami, H., & Numagami, T. (1992). Dynamic interaction between strategy and technology. *Strategic Management Journal*, 13(S2), 119-135.
- Ivanauskiene, N., Aurskevičienė, V., Ramonienė, L., & Skudienė, V. (2015). The relationship among e-marketing strategy and success of internationalization process of the SMEs in emerging economies. *European Journal of Business and Economics*, 10(2).
- J.F.Hair, R.E.Anderson, B.J.Babin, & W.C.Black. (2010). Multivariate Data Analysis: A Global Perspective (Vol. 7). *Upper Sadle River, NJ: Pearson*.
- J.F.Hair. (2010). Multivariate Data Analysis. New York: *Pearson Prentice Hall*.
- Jahanshahi, A. A., Gashti, M. A. H., Mirdamadi, S. A., Nawaser, K., & Khaksar, S. M. S. (2011). Study the effects of customer service and product quality on customer satisfaction and loyalty. *International Journal of Humanities and Social Science*, 1(7), 253-260.

- Jameel, A. S., & Ahmad, M. A. A. (2018). Determine some factors that affect to adoption of e-commerce among small and medium enterprises in Erbil. *Polytechnic Journal*, 8(1).
- Jebna, A. K., & Baharudin, A. S. (2014, November). The impact of market orientation on manufacturing SME performance in Malaysia with the moderating effect of e-commerce. In *Proceedings of the 6th International Conference on Information Technology and Multimedia* (pp. 169-172). IEEE.
- Jebna, K. A., & Baharudin, A. S. (2015). The impact of entrepreneurial orientation on manufacturing SME performance with the contingent effect of e-commerce in Malaysia. *Advances in Environmental Biology*, 9(5), 24-27.
- Jeon, H., Ok, C., & Choi, J. (2018). Destination marketing organization website visitors' flow experience: an application of Plog's model of personality. *Journal of Travel & Tourism Marketing*, 35(4), 397-409.
- John, V. K., Vikitset, N., Duangekanog, D., & Wichayachakorn, A. (2017). E-business: Growth and Trends in Thailand. *AU eJournal of Interdisciplinary Research* (ISSN: 2408-1906).
- Johnson, R. B., & Christensen, L. (2019). Educational research: Quantitative, qualitative, and mixed approaches. *SAGE Publications, Incorporated*.
- Johnston, D. A., & Wright, L. (2004). The e-business capability of small and medium sized firms in international supply chains. *Information systems and e-business management*, 2(2-3), 223-240.
- Johnston, D. A., Wade, M., & McClean, R. (2007). Does e- business matter to SMEs? A comparison of the financial impacts of internet business solutions on European and North American SMEs. *Journal of Small Business Management*, 45(3), 354-361.
- Jonathan, C. D. & Soldi, A. (2011). *Strategic alliances; organizational performance measurement in the financial services industry; the beneficial life insurance SA and microfinance institutions in Cameroon. Unpublished MBA project, Linkoping University.*

- Junni, P., Sarala, R. M., Tarba, S. Y., Liu, Y., & Cooper, C. L. (2015). Guest editors' introduction: The role of human resources and organizational factors in ambidexterity. *Human Resource Management*, 54(S1), s1-s28.
- Kadem, S. J. (2020). The role of small and medium industries in achieving economic development: case study of Iraq. *Muthanna Journal of Administrative and Economic Sciences*, 10(1).
- Kadem, S. J. (2020). The role of small and medium industries in achieving economic development: case study of Iraq. *Muthanna Journal of Administrative and Economic Sciences*, 10(1), 118-135.
- Kadhim, A. M., & Al-Taie, M. Z. (2013). Factors Disrupting a Successful Implementation of E-Commerce in Iraq. In *4th Scientific Conference held by Baghdad*.
- Kaguri, A. W. (2013). *Relationship between firm characteristics and financial performance of life insurance companies in Kenya*. Unpublished M. Sc. Thesis, University of Nairobi, Kenya.
- Kalakota, R., and Whinston, A.B., 1996, *Frontiers of electronic commerce*, Addison Wesley Longman Publishing Co., Inc.
- Kanchan, U., Kumar, N., & Gupta, A. (2015). A study of online purchase behaviour of customers in India. *ICTACT Journal on Management Studies*, 1(3), 136-142.
- Kannan, P. K. (2017). Digital marketing: A framework, review and research agenda. *International Journal of Research in Marketing*, 34(1), 22-45.
- Kannan, V. R., & Tan, K. C. (2005). Just in time, total quality management, and supply chain management: understanding their linkages and impact on business performance. *Omega*, 33(2), 153-162.
- Kapurubandara, M., & Lawson, R. (2006). Barriers to Adopting ICT and e-commerce with SMEs in developing countries: an exploratory study in Sri Lanka. *University of Western Sydney, Australia*, 82, 2005-2016.

- Karagozoglu, N., Lindell, M., 2004. Electronic commerce strategy, operations, and performance in small medium-sized enterprises. *Journal of Small Business and Enterprise Development* 11 (3), 290–301.
- Karavdic, M. (2006). E-commerce and Export Performance. *Cambria Press*.
- Kareem, H. M., Aziz, K. A., Maelah, R., Yunus, Y. M., & Dauwed, M. (2019). Organizational Performance In Iraqi Smes: validity and reliability questionnaire. *Academy of accounting and financial studies journal*, 23(6), 1-16.
- Kasemsap, K. (2018). The role of information system within enterprise architecture and their impact on business performance. In *Global Business Expansion: Concepts, Methodologies, Tools, and Applications* (pp. 1078-1102). IGI Global.
- Kauffman, R. J., & Weill, P. (1989). An evaluative framework for research on the performance effects of information technology investment. *Information Systems Working Papers Series*, Vol.
- Kawira, D. K., Mukulu, E., & Odhiambo, R. (2019). Effect of Digital Marketing on the Performance of MSMES in Kenya. *Journal of Marketing and Communication*, 2(1), 1-23.
- Kaynak, E., Tatoglu, E., Kula, V. (2005), “An analysis of the factors affecting the adoption of electronic commerce by SMEs”, *International Marketing Review*, Vol. 22 No. 6, pp.623-40.
- Keen, D. (2007). Parents, families, and partnerships: Issues and considerations. *International Journal of Disability, Development and Education*, 54(3), 339-349.
- Keino, D. C., Gachunga, H., & Ogollah, K. (2017). EFFECT OF REWARD ON EMPLOYER BRANDING IN THE MOBILE TELECOMMUNICATION SECTOR IN KENYA. *Human Resource and Leadership Journal*, 2(2), 44-64.
- Keppel, G. (1991). Design and analysis: A researcher's handbook. Prentice-Hall, Inc.

- Kern, T., & Willcocks, L. (2002). Exploring relationships in information technology outsourcing: the interaction approach. *European Journal of Information Systems*, 11(1), 3-19.
- Kerpen, D. (2011). Likeable social media: how to delight your customers, create an irresistible brand, and be generally amazing on facebook: and other social networks: updated with new sections on Pinterest, Instagram, Google+ and lots more!.
- Key, T. M. (2017). Domains of digital marketing channels in the sharing economy. *Journal of Marketing Channels*, 24(1-2), 27-38.
- Key, T. M., Czaplewski, A. J., & Ferguson, J. M. (2019). PREPARING WORKPLACE-READY STUDENTS WITH DIGITAL MARKETING SKILLS. *Marketing Education Review*, 1-5.
- Khatib, F. (2016). The impact of social media characteristics on purchase decision empirical study of Saudi customers in Aseer Region. *International Journal of Business and Social Science*, 7(4), 41-50.
- Kheng, L. L., Mahamad, O., Ramayah, T., & Mosahab, R. (2010). The Impact of Service Quality on Consumer Loyalty: A Study of Banks in Penang, Malaysia. *International Journal of Marketing Studies*, 2(2), 57-66.
- Khosrowshahi, F., & Arayici, Y. (2012). Roadmap for implementation of BIM in the UK construction industry. *Engineering, Construction and Architectural Management*, 19(6), 610-635.
- Khudhair, A. A., Norwani, N. M., Ahmed, A. A. H. K., & Aljajawy, T. M. (2019). The Relationship between Corporate Social Responsibility and Financial Performance of Iraqi Corporations: A Literature. *Journal of Modern Accounting and Auditing*, 15(1), 28-33.
- Kim, A. J., & Ko, E. (2012). Do social media marketing activities enhance customer equity? An empirical study of luxury fashion brand. *Journal of Business research*, 65(10), 1480-1486.

- Kim, D., Walker, M., Heo, J., & Koo, G. Y. (2017). Sport league website: an effective marketing communication tool for corporate sponsors. *International Journal of Sports Marketing and Sponsorship*, 18(3), 314-327.
- Kim, Y., & Peterson, R. A. (2017). A Meta-analysis of Online Trust Relationships in E-commerce. *Journal of Interactive Marketing*, 38, 44-54.
- Kitchenham, B. A., & Pfleeger, S. L. (2008). Personal opinion surveys. In Guide to advanced empirical software engineering (pp. 63-92). *Springer, London*.
- Kock, N., & Lynn, G. S. (2012). Lateral collinearity and misleading results in variance-based SEM: An illustration and recommendations. *Journal of the Association for Information Systems*, 13(7), 546-580. <https://doi.org/10.17705/1jais.00302>
- Köksal, Y., & Penez, S. (2015). An investigation of the important factors influences web trust in online shopping. *Journal of Marketing and Management*, 6(1), 28.
- Kotamena, F., & Tukiran, M. (2020). A Literature Informal Learning Review: Social Media Platform to Improve Corporate Citizen Knowledge. *INTERNATIONAL JOURNAL OF SOCIAL, POLICY AND LAW*, 1(1), 55-62.
- Kotler, P. (2017). Philip Kotler: some of my adventures in marketing. *Journal of Historical Research in Marketing*, 9(2), 203-208.
- Kourdi, J. (2009). Business strategy: A guide to taking your business forward (Vol. 12). *John Wiley & Sons*.
- Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. *Educational and psychological measurement*, 30(3), 607-610.
- Krumm, S., & Schulze, J. (2017). Competencies for Web-Based Work and Virtual Collaboration. *The Wiley Blackwell Handbook of the Psychology of the Internet at Work*, 61-78.531-567.
- Kudate, V. N. (2014). *Influence of strategic partnership between small and large businesses on performance: the case of Equity bank agency banking (Doctoral dissertation, University of Nairobi)*.

- Kull, A. J., Mena, J. A., & Korschun, D. (2016). A resource-based view of stakeholder marketing. *Journal of Business Research*, 69(12), 5553-5560.
- Kumar, N., & Benbasat, I. (2006). Research note: the influence of recommendations and consumer reviews on evaluations of websites. *Information Systems Research*, 17(4), 425-439.
- Kumar, S., & Harms, R. (2004). Improving business processes for increased operational efficiency: a case study. *Journal of Manufacturing Technology Management*.
- Kurti, I., Barolli, E., & Sevrani, K. (2013). Critical success factors for business-IT alignment: A review of current research. *Romanian Economic and Business Review*, 8(3), 79.
- Kurti, I., Barolli, E., & Sevrani, K. (2013). Critical success factors for business-IT alignment: A review of current research. *Romanian Economic and Business Review*, 8(3), 79.
- Kwon, E. S., & Sung, Y. (2011). Follow me! Global marketers' Twitter use. *Journal of Interactive Advertising*, 12(1), 4-16.
- Lacerda, T. C., & von Wangenheim, C. G. (2018). Systematic literature review of usability capability/maturity models. *Computer Standards & Interfaces*, 55, 95-105.
- Lai, F., Zhao, X. and Wang, Q. (2006), "The impact of information technology on the competitive advantage of logistics firms in China", *Industrial Management & Data Systems*, Vol. 106 No. 9, pp. 1249-63.
- Landherr, A., & Pfleger, R. (2015). The business case of IT investments for social customer relationship management. Improving firm processes, strategies, and success using social media.
- Laudon, K. C., & Traver, C. G. (2016). E-commerce: business, technology, society.
- Lazăr, S. (2016). Determinants of firm performance: evidence from Romanian listed companies. *Review of Economic and Business Studies*, 9(1), 53-69.

- Lee, J. N. (2006). Outsourcing alignment with business strategy and firm performance. *Communications of the Association for Information Systems*, 17(1), 49.
- Lei, D., Hitt, M. A., & Bettis, R. (1996). Dynamic core competences through meta-learning and strategic context. *Journal of management*, 22(4), 549-569.
- Leiner, D. J., Kobilke, L., Rueß, C., & Brosius, H. B. (2018). Functional domains of social media platforms: Structuring the uses of Facebook to better understand its gratifications. *Computers in Human Behavior*, 83, 194-203.
- Lekatompessy, J. E. (2011). *Peran Sistem Pengendalian Manajemen Dalam Meningkatkan Kinerja Perusahaan: Analisis Kontinjensi Dan Resource-Based View (Doctoral dissertation, Program Pascasarjana Undip)*.
- Li, X., Wang, Y., & Yu, Y. (2015). Present and future hotel website marketing activities: Change propensity analysis. *International Journal of Hospitality Management*, 47, 131-139.
- Li, Y., Tan, C. H., Teo, H. H., & Tan, B. C. (2006). Innovative usage of information technology in Singapore organizations: Do CIO characteristics make a difference?. *IEEE Transactions on Engineering Management*, 53(2), 177-190.
- Liang, H., Wang, N., Xue, Y., & Ge, S. (2017). Unraveling the Alignment Paradox: How Does Business—IT Alignment Shape Organizational Agility?. *Information Systems Research*, 28(4), 863-879.
- Liljander, V., Gummerus, J., & Söderlund, M. (2015). Young consumers' responses to suspected covert and overt blog marketing. *Internet Research*, 25(4), 610-632.
- Lindsey-Mullikin, J.; Borin, N. Why strategy is key for successful social media sales. *Bus. Horizons* **2017**, 60, 473–482.
- Lippert, S. K., & Govindarajulu, C. (2006). Technological, organizational, and environmental antecedents to web services adoption. *Communications of the IIMA*, 6(1), 14.

- Littlejohn, Stephen W. & Foss, Karen A. 2005. Theories of Human Communication Eight Edition. *New Mexico: Albuquerque.*
- Lloyd, K., & Dayan, P. (2018). Interrupting behaviour: Minimizing decision costs via temporal commitment and low-level interrupts. *PLoS computational biology*, 14(1), e1005916.
- Lohrke, F. T., Franklin, G. M., & Frownfelter-Lohrke, C. (2006). The internet as an information conduit: a transaction cost analysis model of US SME internet use. *International Small Business Journal*, 24(2), 159-178.
- Lopez-Nicolas, C., & Soto-Acosta, P. (2010). Analyzing ICT adoption and use effects on knowledge creation: An empirical investigation in SMEs. *International Journal of Information Management*, 30(6), 521-528.
- Love, P.E.D., Irani, Z., 2004. An exploratory study of information technology evaluation and benefits management practices of SMEs in the construction industry. *Information & Management* 42 (1), 227–242.
- Lowry, P. B., & Gaskin, J. (2014). Partial least squares (PLS) structural equation modeling (SEM) for building and testing behavioral causal theory: When to choose it and how to use it. *IEEE transactions on professional communication*, 57(2), 123-146.
- Lowry, P. B., & Wilson, D. (2016). Creating agile organizations through IT: The influence of internal IT service perceptions on IT service quality and IT agility. *The Journal of Strategic Information Systems*, 25(3), 211-226.
- Luftman, J. a. (1999). Achieving and Sustaining Business-IT Alignment. *California Management Review*, 109-122.
- Luftman, J., & Kempaiah, R. (2007). An Update on Business-IT Alignment: "A Line" Has Been Drawn. *MIS Quarterly Executive*, 6(3).
- Luftman, J., Ben-Zvi, T., Dwivedi, R., & Rigoni, E. H. (2010). Governance: An alignment maturity perspective. *International Journal of IT/Business Alignment and Governance (IJITBAG)*, 1(2), 13-25.

- Luftman, J., Lyytinen, K., & Zvi, T. B. (2017). Enhancing the measurement of information technology (IT) business alignment and its influence on company performance. *Journal of Information Technology*, 32(1), 26-46.
- Luftman, J., Lyytinen, K., & Zvi, T. B. (2017). Enhancing the measurement of information technology (IT) business alignment and its influence on company performance. *Journal of Information Technology*, 32(1), 26-46.
- Luftman, J., Papp, R., & Brier, T. (1999). Enablers and inhibitors of business-IT alignment. *Communications of the Association for information Systems*, 1(1), 11.
- M. Ayyagari, T. Beck, and A. Demircuc-Kunt, "Small and medium enterprises across the globe," *Small Bus. Econ.*, vol. 29, no. 4, pp. 415–434, 2007.
- MacKay, N., Parent, M., & Gemino, A. (2004). A model of electronic commerce adoption by small voluntary organizations. *European Journal of Information Systems*, 13(2), 147-159.
- Maduku, D. K., Mpinganjira, M., & Duh, H. (2016). Understanding mobile marketing adoption intention by South African SMEs: A multi-perspective framework. *International Journal of Information Management*, 36(5), 711-723.
- Maes, R., Rijsenbrij, D., Truijens, O., & Goedvolk, H. (2000). Redefining business-IT alignment through a unified framework. Universiteit Van Amsterdam/Cap Gemini White Paper.
- Mafakheri, F., & Nasiri, F. (2014). Modeling of biomass-to-energy supply chain operations: Applications, challenges and research directions. *Energy Policy*, 67, 116-126.
- Mahmood, M. A., & Mann, G. J. (2005). Information technology investments and organizational productivity and performance: An empirical investigation. *Journal of Organizational Computing and Electronic Commerce*, 15(3), 185-202.

- Mahmood, M. A., & Mann, G. J. (2005). Information technology investments and organizational productivity and performance: An empirical investigation. *Journal of Organizational Computing and Electronic Commerce*, 15(3), 185-202.
- Majstorović, M. N. (2016). Business and IT alignment. *Vojnotehnički glasnik*, 64(2), 496-512.
- Makhetha, M. (2015). *Information technology-business alignment for business process efficiency at the Central Bank of Lesotho (Doctoral dissertation, University of the Free State)*.
- Malyzhenkov, P. V., & Ivanova, M. I. (2017). An architectural approach to IT-business alignment. *Business Informatics*, (3), 56-64.
- Marrone, M., & Kolbe, L. M. (2011). Uncovering ITIL claims: IT executives' perception on benefits and Business-IT alignment. *Information Systems and e-Business Management*, 9(3), 363-380.
- Marsdenia, M. (2017, June). Organizational learning as intervening variable on association of it competence to performance of public sector entities: an empirical study at simda of Bogor local government. In the 3rd piabc (parahyangan international accounting and business conference).
- Martell, K., & Carroll, S. J. (1995). How strategic is HRM? *Human Resource Management*, 34(2), 253-267.
- Martell, K., & Carroll, S. J. (1995). Which executive human resource management practices for the top management team are associated with higher firm performance? *Human Resource Management*, 34(4), 497-512.
- Martin, K. D., Borah, A., & Palmatier, R. W. (2017). Data privacy: Effects on customer and firm performance. *Journal of Marketing*, 81(1), 36-58.
- Martinez-Lorente, A. R., Dewhurst, F. W., & Gallego-Rodriguez, A. (2000). Relating TQM, marketing and business performance: an exploratory study. *International Journal of Production Research*, 38(14), 3227-3246.

- Mashayekhi, B., & Bazaz, M. S. (2008). Corporate governance and firm performance in Iran. *Journal of Contemporary Accounting & Economics*, 4(2), 156-172.
- Masiga, J. A. N. E. (2008). *The Relationship between strategic planning intensity and financial performance of Commercial Banks in Nairobi. Unpublished MBA Research Project of the University of Nairobi, Nairobi, Kenya.*
- Matua, G. A. (2015). Choosing phenomenology as a guiding philosophy for nursing research. *Nurse researcher*, 22(4).
- Maxfield, M. G., & Babbie, E. R. (2014). Research methods for criminal justice and criminology. *Cengage Learning*.
- Maxwell, J. A. (2012). A realist approach for qualitative research. *Sage*.
- Mazumder, J., & Dutta, D. M. (2017). Applying AICDA model for marketing promotions of films analysing bengali film industry in 2015–2016. *International Journal of Marketing and Technology*, 7(5), 101-117.
- Mazzarol, T. (2015). SMEs engagement with e-commerce, e-business and e-marketing. *Small enterprise research*, 22(1), 79-90.
- McDougall, N., Wagner, B., & MacBryde, J. (2019). An empirical explanation of the natural-resource-based view of the firm. *Production Planning & Control*, 1-17.
- McGowan, P., Durkin, M. G., Allen, L., Dougan, C., & Nixon, S. (2001). Developing competencies in the entrepreneurial small firm for use of the Internet in the management of customer relationships. *Journal of European Industrial Training*, 25(2/3/4), 126-136.
- McGuirk, P. M., & O'Neill, P. (2016). Using questionnaires in qualitative human geography. Marshall, G. (2005). The purpose, design and administration of a questionnaire for data collection. *Radiography*, 11(2), 131-136. criminology. Cengage Learning.
- McKeen, J. a. (2003). Making IT Happen: Critical issues in IT management. *Harvard Business Review*.

- Mclean, E. a. (1977). *Strategic Planning for MIS*. New York: *Wiley*.
- Medicare Payment Advisory Commission (US). (2003). Report to the Congress, Medicare Payment Policy. *Medicare Payment Advisory Commission*.
- Mehrtens, J., Cragg, P. B., & Mills, A. M. (2001). A model of Internet adoption by SMEs. *Information & management*, 39(3), 165-176.
- Melville, N., Kraemer, K., & Gurbaxani, V. (2004). Information technology and organizational performance: An integrative model of IT business value. *MIS quarterly*, 28(2), 283-322.
- Mergel, I., & Bretschneider, S. I. (2013). A three-stage adoption process for social media use in government. *Public administration review*, 73(3), 390-400.
- Mezei, C., & Kareem, M. A. (2017). *The role of human resources development strategy in achieving corporate social responsibility: At the SME level*. In *PEFnet 2017: European scientific conference of doctoral students*. Brno, Csehország, 2017.11. 30. (pp. 104-113). *Mendel University in Brno*.
- Mikhael, E. M. (2015). Evaluating the reliability and accuracy of the promotional brochures for the generic pharmaceutical companies in Iraq using World Health Organization guidelines. *Journal of pharmacy & bioallied sciences*, 7(1), 65.
- Milakovich, M. E. (2012). *Digital governance: New technologies for improving public service and participation*. *Routledge*.
- Miller, M. (2011). *YouTube for business: Online video marketing for any business*. *Pearson Education*.
- Mills, A. M., & Smith, T. A. (2011). Knowledge management and organizational performance: a decomposed view. *Journal of knowledge management*, 15(1), 156-171.
- Mills, J., Platts, K., & Bourne, M. (2003). Applying resource-based theory. *International Journal of Operations & Production Management*.

- Misa, K. F., & Stein, T. (1983). Strategic HRM and the bottom line. *Personnel Administrator*, 28(10), 27-30.
- Mitcham C, Mackey R. 1983. Philosophy and Technology: Readings in the Philosophical Problems of Technology. Free Press: New York.
- Mithas, s., & Rust, r. t. (2016). How information technology strategy and investments influence firm performance: conjecture and empirical evidence¹. *mis quarterly*, 40(1).
- Mithas, S., Ramasubbu, N., & Sambamurthy, V. (2011). How information management capability influences firm performance. *MIS quarterly*, 35(1), 237.
- Mogoş, R. I. (2015). Digital Marketing for Identifying Customers' Preferences—A Solution for SMEs in Obtaining Competitive Advantages. *International Journal of Economic Practices and Theories*, 5(3), 240-247.
- Mohamed, N., & Kaur a/p Gian Singh, J. (2012). A conceptual framework for information technology governance effectiveness in private organizations. *Information Management & Computer Security*, 20(2), 88-106.
- Mohammad T (2004): "Roles of E-Commerce in 21st Century. Journal of Internet Banking and Commerce. 8(2), [online], <http://www.arraydev.com/commerce/JIBC/0311-06.htm>.
- Mohammad, I. S., & Oduoza, C. F. (2019). Lean-excellence business management for manufacturing SMEs focusing on KRI. *International Journal of Productivity and Performance Management*.
- Mohammadpour, A., Arbatani, T. R., Gholipour, T. H., Farzianpour, F., & Hosseini, S. (2014). A survey of the effect of social media marketing on online shopping of customers by mediating variables. *Journal of Service Science and Management*, 7(05), 368.
- Mohammed, M. A., & Abdulrahman, (2014) O. T. The Role of Social Networking Sites to Enhance e-Marketing in Financial Services Sector.

- Mohmad Adnan, N., & Jambari, D. I. (2016). Mutual Understanding Determinants for Effective Communication in Business and IT Strategic Alignment Planning. *International Journal on Advanced Science, Engineering and Information Technology*, 6(6), 914-921.
- Mohtaramzadeh, M. (2016). *B2B E-Commerce Adoption and Its Influence on Performance in Manufacturing Companies in Iran: Mediating Role of B2B E-Commerce Adoption and Moderating Role of Organizational Culture* (Doctoral dissertation, Universiti Sains Malaysia).
- Mokhtar, N. F. (2015). Internet marketing adoption by small business enterprises in Malaysia. *International Journal of Business and Social Science*, 6(1).
- Morgan, N. A., Vorhies, D. W., & Mason, C. H. (2009). Market orientation, marketing capabilities, and firm performance. *Strategic management journal*, 30(8), 909-920.
- Morgan, T. (2002). Business rules and information systems: aligning IT with business goals. *Addison-Wesley Professional*.
- Morteza, G., Daniel, A. A., & Jose, B. A., 2011, Adoption of e-commerce applications in SMEs. *Industrial Management & Data Systems*, 111(8), pp. 1238-1269.
- Mosthaf, J., & Wagner, H. T. (2016). The Architect's Role in Business-IT Alignment. *International Journal of IT/Business Alignment and Governance (IJITBAG)*, 7(1), 36-49.
- Moussa, S., & Touzani, M. (2010). Ranking marketing journals using the Google Scholar-based hg-index. *Journal of informetrics*, 4(1), 107-117.
- Muchlas, M. 2012. Perilaku Organisasi. Yogyakarta: Gajah Mada University Press
- Muhammad, A.R. (2007). *HRM sophistication and SME performance: A case of readymade garment manufacturer and export in Lahore, parkistan. Project for Doctoral Thesis, University of Twente*.
- Müller, J. M., Pommeranz, B., Weisser, J., & Voigt, K. I. (2018). Digital, social media, and Mobile Marketing in industrial buying: Still in need of customer

segmentation? Empirical evidence from Poland and Germany. *Industrial Marketing Management*, 73, 70-83.

Muñoz, C. L., & Towner, T. L. (2017). The image is the message: Instagram marketing and the 2016 presidential primary season. *Journal of political marketing*, 16(3-4), 290-318.

Muogbo, U. S. (2013). The impact of strategic human resource management on small and medium sized enterprises (A study of some selected paint manufacturing firms in Anambra State Nigeria). *Global Journal of Management and Business Studies*, 3(3), 323-340.

Mutende, E. A., Mwangi, M., Njihia, J. M., & Ochieng, D. E. (2017). The moderating role of firm characteristics on the relationship between free cash flows and financial performance of firms listed at the Nairobi securities exchange. *Journal of Finance and Investment Analysis*, 6(4), 1-3.

N.Luftman, J., & Lyytinen, K. (2015). Enhancing the Measurement of Information Technology (IT) Business Alignment and Its Influence on Company Performance.

Naidoo, L. (2012). *The Strategic Alignment Maturity of Business and Information Technology at Volkswagen South Africa (Doctoral dissertation, Rhodes University)*.

Narkiniemi (2013) found a positive relationship for Using Digital Marketing channel's on the relationship between the customers and Develop Marketing Strategy for a Startup.

Nath, P., Nachiappan, S., Ramanathan, R., 2010. The impact of marketing capability, operations capability and diversification strategy on performance: a resource-based view. *Industrial Marketing Management* 39 (2), 317–329.

Navedo-Samper, T., Ferrer, E., & Rivera-Ruiz, I. (2013). Moderating effects of human factors on IT-business alignment and IT effectiveness in modern firms. *Journal of Knowledge Management, Economics and Information Technology*, 3(2), 1-3.

- Naz, F., Ijaz, F., & Naqvi, F. (2016). Financial performance of firms: Evidence from Pakistan cement industry. **Journal of Teaching and Education**, 5(01), 81-94.
- Nee, A. Y. H., & Xin, L. K. (2020, February). Impact of the E-Commerce on Risk and Export Performance: Evidence from Malaysian small and medium enterprises. *In 2020 9th International Conference on Industrial Technology and Management (ICITM)* (pp. 193-196). IEEE.
- Neuman, M. (2000). Communicate this! Does consensus lead to advocacy and pluralism?. *Journal of Planning Education and Research*, 19(4), 343-350.
- Neuman, S. B., & McCormick, S. (1995). Single-Subject Experimental Research: Applications for Literacy. Order Department, International Reading Association, 800 Barksdale Road, PO Box 8139, Newark, DE 19714-8139 (Book No. 128: \$11 members, \$16 nonmembers)..
- Newman, T. P. (2017). Tracking the release of IPCC AR5 on Twitter: Users, comments, and sources following the release of the Working Group I Summary for Policymakers. *Public Understanding of Science*, 26(7), 815-825.
- Nguyen Khac, K. (2014). Online channels and social media marketing in the publishing a social media platform-Case Populem, NSD Consulting Company.
- Nicho, M., & Mourad, B. A. (2012). Success factors for integrated ITIL deployment: An governance classification. *Journal of information technology case and application research*, 14(1), 25-54.
- Nickels, D. W. (2004, February). IT-Business Alignment: what we know that we still don't know. *In Proceedings of the 7th Annual Conference of the Southern Association for Information Systems* (Vol. 79, pp. 79-84).
- Njau, J. N., & Karugu, W. (2014). Influence of e-marketing on the performance of small and medium enterprises in Kenya: Survey of small and medium enterprises in the manufacturing industry in Kenya. *International Journal of Business & Law Research*, 2(1), 62-70.

- Nunnally, J. C., & Bernstein, I. H. (1994). The Assessment of Reliability. Psychometric Theory, Scientific Research: An Academic Publisher, 3(23), 248–292.
- Nyandoro, C. K. (2016). *Factors influencing information communication technology (ICT) acceptance and use in small and medium enterprises (SMEs) in Kenya (Doctoral dissertation, Capella University)*.
- O'Reilly, M., Talsma, A., VanRiper, S., Kheterpal, S., & Burney, R. (2006). An anesthesia information system designed to provide physician-specific feedback improves timely administration of prophylactic antibiotics. *Anesthesia & Analgesia*, 103(4), 908-912.
- Odoom, R., & Mensah, P. (2019). Brand orientation and brand performance in SMEs: The moderating effects of social media and innovation capabilities. *Management Research Review*.
- Okolocha, C. B. (2020). Electronic Business and Firm Performance: An Empirical Analysis from South-East States of Nigeria.
- Oliveira, T., & Martins, M. F. (2010). Understanding e-business adoption across industries in European countries. *Industrial Management & Data Systems*, 110(9), 1337-1354.
- Onyango, K. (2016). Influence of digital marketing strategies on performance of cutflower exporting firms in Kenya
- Ortega y Gasset J. 1983. Thoughts on Technology. Philosophy and Technology: Readings in the Philosophical Problems of Technology. Mitcham C, Mackey R (eds) Free Press: New York.
- Ozkaya, H. E., Droge, C., Hult, G. T. M., Calantone, R., & Ozkaya, E. (2015). Market orientation, knowledge competence, and innovation. *International Journal of Research in Marketing*, 32(3), 309-318.
- Paavola, T. (2017). Effective Digital Marketing Channels: Case: Aryan Technologies.

- Panda, S., & Rath, S. K. (2018). Strategic IT-business alignment and organizational agility: from a developing country perspective. *Journal of Asia Business Studies*.
- Pantea, M., Gligor, D., & Anis, C. (2014). Economic determinants of Romanian firms' financial performance. *Procedia-Social and Behavioral Sciences*, 124, 272-281.
- Patrakosol, B., & Lee, S. M. (2009). IT capabilities, interfirm performance, and the state of economic development. *Industrial Management & Data Systems*, 109(9), 1231-1247.
- Patton, M. Q. (2005). Qualitative research. *Encyclopedia of statistics in behavioral science*.
- Pauline, r. (2002). perceived versus realized benefits in e-commerce adoption. *malaysian journal of library & information science*, 7(2), 1-12.
- Pawar, A. V. (2014). Study of the effectiveness of online marketing on integrated marketing communication. *School of Management, DY Patil University, Navi Mumbai*.
- Pereira, C. M., & Sousa, P. (2005, March). Enterprise architecture: business and IT alignment. *In Proceedings of the 2005 ACM symposium on Applied computing* (pp. 1344-1345). ACM.
- Pérez-López, S., & Alegre, J. (2012). Information technology competency, knowledge processes and firm performance. *Industrial Management & Data Systems*.
- Perrin, S., Regev, G., Wegmann, A., & Kostova, B. (2017). Business and IT alignment with the Value Map and SEAM: Implementation and First Solutions in the Context of a Start-up.
- Peter, A. S. (2019). *The Impact of Human Resource Management Practices on the Organizational Performance in the Public Institutions of Rwanda (Doctoral dissertation)*.

- Peteraf, M. A., & Bergen, M. E. (2003). Scanning dynamic competitive landscapes: a market-based and resource-based framework. *Strategic management journal*, 24(10), 1027-1041.
- Pfeffer, J., & Jeffrey, P. (1998). The human equation: Building profits by putting people first. *Harvard Business Press*.
- Phillips, D. C., & Burbules, N. C. (2000). Postpositivism and educational research. Rowman & Littlefield.
- Piotrowski, C., & Fenner, C. J. (2017). Facebook Research: Implications for Investigators in the Field of Media Psychology. *North American Journal of Psychology*, 19(3), 549-560.
- Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common Method Biases in Behavioral Research: A Critical Review of the Literature and Recommended Remedies. *Journal of Applied Psychology*, 88(5), 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>
- Poelen, E. J. S (2017). The Implications of Business-IT Alignment for Business Value of IT.
- Porter, M.E. 1980. *Competitive Strategy*, New York City, New York, U.S.A.: Free Press.
- Powell, T. C., & Dent-Micallef, A. (1997). Information technology as competitive advantage: The role of human, business, and technology resources. *Strategic management journal*, 18(5), 375-405.
- Prajogo, D. I. (2016). The strategic fit between innovation strategies and business environment in delivering business performance. *International Journal of Production Economics*, 171, 241-249.
- Prasad, P., & Saigal, P. (2019). Social Media Marketing: Tools and Techniques. In *Application of Gaming in New Media Marketing* (pp. 202-214). *IGI Global*.
- Prasad, P., & Saigal, P. (2019). Social media marketing: Tools and techniques. In *Application of gaming in new media marketing* (pp. 202-214). *IGI Global*.

- Premkumar, G., 2003, A meta-analysis of research on information technology implementation in small business, *Journal of Organizational Computing and Electronic Commerce*, 13(2), pp. 91-121.
- Qammach, N. I. J. (2016). The Mediating Role of Knowledge Sharing on Relationship between IT Capability and IT Support as Predictors of Innovation Performance: An Empirical Study on Mobile Companies in Iraq. *Procedia Economics and Finance*, 39, 562-570.
- Qashou, A. M. (2017). *Factors Affecting the Implementation of E-marketing in SMEs (SMEs) in Palestine (Doctoral dissertation, An-Najah National University)*.
- Qashou, A., & Saleh, Y. (2018). E-marketing implementation in small and medium-sized restaurants in Palestine. *Arab Economic and Business Journal*, 13(2), 93-110.
- Raharja, S. U. J., Kostini, N., Muhyi, H. A., & Rivani. (2018). An Impact of E-Commerce on Marketing and Operation in SME in Indonesia. Retrieved from <https://ukdiss.com/examples/e-commerce-sme-in-indonesia.php?vref=1>
- Rahayu, R., & Day, J. (2015). Determinant factors of e-commerce adoption by SMEs in developing country: evidence from Indonesia. *Procedia-Social and Behavioral Sciences*, 195, 142-150
- Rai, A., Patnayakuni, R., & Patnayakuni, N. (1997). Technology investment and business performance. *Communications of the ACM*, 40(7), 89-97.
- Rainer, K. & Cegielski, C.(2011). Introduction to Information Systems: Enabling andTransforming Business. Third Edition. *Jonh Wiley & Sons Inc*.
- Rajhans, K. 2012. Effective Organizational Communication: a Key to Employee Motivation and Performance. *Interscience Management Review*. (Online) Vol.2 Issue.2, Hal:81-85, (<http://interscience.in>), diakses 30 November 2015.
- Ralston, P. M., Blackhurst, J., Cantor, D. E., & Crum, M. R. (2015). A structure–conduct–performance perspective of how strategic supply chain integration affects firm performance. *Journal of Supply Chain Management*, 51(2), 47-64.

- Ramanathan, R., Ramanathan, U., & Hsiao, H. L. (2012). The impact of e-commerce on Taiwanese SMEs: Marketing and operations effects. *International Journal of Production Economics*, 140(2), 934-943.
- Ramayah, T., Cheah, J., Chuah, F., Ting, H., & Memon, M. A. (2018). Partial least squares structural equation modeling (PLS-SEM) using smartPLS 3.0.
- Ramdani, B., Chevers, D., & Williams, D. A. (2013). SMEs' adoption of enterprise applications: A technology-organisation-environment model. *Journal of Small Business and Enterprise Development*, 20(4), 735-753.
- Ramsay, J. (2001). The resource based perspective, rents, and purchasing's contribution to sustainable competitive advantage. *Journal of Supply Chain Management*, 37(2), 38-47.
- Randolph, J. J. (2009). A guide to writing the dissertation literature review. *Practical assessment, research & evaluation*, 14(13), 1-13.
- Rath, M. (2018, April). An Analytical Study of Security and Challenging Issues in Social Networking as an Emerging Connected Technology. In *Proceedings of 3rd International Conference on Internet of Things and Connected Technologies (ICIoTCT)* (pp. 26-27).
- Raymond, L., and Bergeron, F. 2008. "Enabling the Business Strategy of SMEs Through e-Business Capabilities: A Strategic Alignment Perspective," *Industrial Management & Data Systems* (108:5), pp. 577-595.
- Raymond, L., Bergeron, F., & Bili, S. (2005). The assimilation of E-business in manufacturing SMEs: Determinants and effects on growth and internationalization. *Electronic Markets*, 15(2), 106-118.
- Rayport, J. F. & Jaworski, B. J. (2002), *Introduction to e-commerce* (2nd Ed), Mc Graw Hill, Singapore.
- Reich, B. a. (1996). Measuring the Linkage between Business and Information Technology Objectives. *MIS Quaterly*, 55-81.

- Reich, B. H., & Benbasat, I. (2000). Factors that influence the social dimension of alignment between business and information technology objectives. *MIS quarterly*, 81-113.
- Reijonen, H., & Komppula, R. (2007). Perception of success and its effect on small firm performance. *Journal of Small Business and Enterprise Development*, 14(4), 689-701.
- Reksoatmodjo, W., Hartono, J., Djunaedi, A., & Utomo, H. (2012). Exploratory study on alignment between IT and business strategies. *Gadjah Mada International Journal of Business*, 14(2), 139-162.
- Rezaei, J., Ortt, R., & Trott, P. (2018). Supply chain drivers, partnerships and performance of high-tech SMEs: An empirical study using SEM. *International Journal of Productivity and Performance Management*, 67(4), 629-653.
- Richards, L. (2018). How effective communication will help an organization.
- Rigoni, D., Polezzi, D., Rumiati, R., Guarino, R., & Sartori, G. (2010). When people matter more than money: an ERPs study. *Brain research bulletin*, 81(4-5), 445-452.
- ROACH, S. (1988). Hooked on Foreign Investment'. Morgan Stanley Special Economic Study, *New York: Morgan Stanley*.
- Robles, M. M. (2012). Executive perceptions of the top 10 soft skills needed in today's workplace. *Business Communication Quarterly*, 75(4), 453-465.
- Rong, B., & Wilkinson, I. F. (2011). What do managers' survey responses mean and what affects them? The case of market orientation and firm performance. *Australasian Marketing Journal (AMJ)*, 19(3), 137-147.
- Royle, J., & Laing, A. (2014). The digital marketing skills gap: Developing a Digital Marketer Model for the communication industries. *International Journal of Information Management*, 34(2), 65-73.

- Rufai, I. A. (2014). The impact of communication technologies on the performance of SMEs in a developing economy: Nigeria as a case study. *The Electronic Journal of Information Systems in Developing Countries*, 65(1), 1-22.
- Rukmana, H. D., MM, S. M. P., & SE, E. N. (2018). The Impact of Organization Communication on Employee Performance Through Employee's Work Motivation at Pt. Putri Panda Unit Ii Tulungagung, East Jawa, Indonesia. *KnE Social Sciences*, 211-227.
- Russell, M. A. (2013). Mining the Social Web: Data Mining Facebook, Twitter, LinkedIn, Google+, GitHub, and More. " O'Reilly Media, Inc."
- Rutherford, B., Dagher, A., Wiseman, M., Paie, D. J. M. C., Rans, J. P. E., Ates, F., & Wankmueller, J. (2016). U.S. Patent No. 9,514,458. Washington, DC: U.S. Patent and Trademark Office.
- Sabherwal, R., & Jeyaraj, A. (2015). Information Technology Impacts on Firm Performance: An Extension of Kohli and Devaraj (2003). *MIS quarterly*, 39(4), 809-836.
- Sabherwal, R., & Sabherwal, S. (2005). Knowledge management using information technology: Determinants of short-term impact on firm value. *Decision Sciences*, 36(4).
- Sabherwal, R., and Chan, Y.E. 2001. "Alignment between Business and IS Strategies: A Study of Prospectors, Analyzers, and Defenders," *Information Systems Research* (12:1), pp. 11-33.
- Saffu, K., Walker, J. H., & Mazurek, M. (2012). Perceived strategic value and e-commerce adoption among SMEs in Slovakia. *Journal of Internet commerce*, 11(1), 1-23.
- Salkind, N. J. (2009). Pre-and true experimental research methods. *Exploring Research*, 225-242.
- Salomon, D. (2013). Moving on from Facebook: Using Instagram to connect with undergraduates and engage in teaching and learning. *College & Research Libraries News*, 74(8), 408-412.

- Samuels, A., Shorter, B., & Plaut, F. (2012). A critical dictionary of Jungian analysis. *Routledge*.
- Santarelli, E., & D'altri, S. (2003). The diffusion of e-commerce among SMEs: Theoretical implications and empirical evidence. *Small Business Economics*, 21(3), 273-283.
- Santos, J. B., & Brito, L. A. L. (2012). Toward a subjective measurement model for firm performance. *BAR-Brazilian Administration Review*, 9(SPE), 95-117.
- Santoso, S., Kauf, J., & Aristo, N. C. (2019). The Information System of Name Card Sales Based on Digital Marketing to Improve Creativepreneur on College E-Commerce Website. *Aptisi Transactions on Technopreneurship (ATT)*, 1(1), 64-72.
- Santoso, S., Kauffman, R. J., & Aristo, N. C. (2019). The Information System Of Name Card Sales Based On Digital Marketing To Improve Creativepreneur On College E-Commerce Website. *Aptisi Transactions on Technopreneurship*, 1(1), 71-81.
- Saridakis, G., Lai, Y., Mohammed, A. M., & Hansen, J. M. (2018). Industry characteristics, stages of E-commerce communications, and entrepreneurs and SMEs revenue growth. *Technological Forecasting and Social Change*, 128, 56-66.
- Saunders, M. N. (2011). Research methods for business students, 5/e. *Pearson Education India*.
- Saunders, M., Lewis, P. H. I. L. I. P., & Thornhill, A. D. R. I. A. N. (2007). Research methods. *Business Students 4th edition Pearson Education Limited, England*.
- Schneider, G. (2011). Electronic commerce. Ninth Edition. Course technology, Cengage Learning SGP: *World Scientific Publishing Co*.
- Schuler, R., & Jackson, S. E. (2014). Human resource management and organizational effectiveness: yesterday and today. *Journal of Organizational Effectiveness: People and Performance*.

- Schwalbe, K. (2015). Information technology project management. *Cengage Learning*.
- Schwarz, A., Kalika, M., Kefi, H., & Schwarz, C. (2010). A dynamic capabilities approach to understanding the impact of IT-enabled businesses processes and IT-business alignment on the strategic and operational performance of the firm. *Communications of the Association for Information Systems*, 26(1), 4.
- Scott Morson, M. (1991). The Corporation of the 1990s: Information technology and organizational transformation. *London: Oxford press*.
- Scott, D. M. (2015). The New Rules of Marketing and PR.: How to Use social media, Online Video, Mobile Applications, Blogs, News Releases, and Viral Marketing to Reach Buyers Directly. *John Wiley & Sons*.
- Sekaran, U. (2003). Towards a guide for novice research on research methodology: Review and proposed methods. *Journal of Cases of Information Technology*, 8(4), 24-35.
- Seuring, S., & Müller, M. (2008). Core issues in sustainable supply chain management—a Delphi study. *Business strategy and the environment*, 17(8), 455-466.
- Shaltoni, A. M. (2016). E-marketing education in transition: An analysis of international courses and programs. *The International Journal of Management Education*, 14(2), 212-218.
- Shamekh, F. R. (2008). *Business-IT strategic alignment concept in theory and practice (Master's thesis)*.
- Sharma, N. V., & Khattri, V. (2013). Study of online shopping behavior and its impact on online deal websites. *Asian Journal of Management Research*, 3(2), 394-405.
- Shearer, P. M. (2019). Introduction to seismology. Cambridge university press.
- Shehab, S. A., & Habib, M. A. (2017). the small and medium entrepreneurs (SMES) in the kuristan region government–iraq. *qalaai zanist journal*, 2(3), 273-292.

- Shehab, S. A., Habib, M. A., & Nawandy, A. (2017). The small and medium entrepreneurs (SMEs) in the Kurdistan Region Government-Iraq. *Qalaai Zanist Scientific Journal*, 2(3), 273-292.
- Shehata, G. M., & Montash, M. A. (2019). Driving the internet and e-business technologies to generate a competitive advantage in emerging markets: Evidence from Egypt. *Information Technology & People*.
- Sheikh, A. A., Shahzad, A., & Ishak, A. B. K. (2016). The mediating impact of e-marketing adoption on export performance of firms: A conceptual study. *Journal of Technology and Operations Management*, 11(1), 48-58.
- Sheikh, A. A., Shahzad, A., & Ishaq, A. K. (2017). The growth of e-marketing in business-to-business industry and its effect on the performance of businesses in Pakistan: Marketing success. *International and Multidisciplinary Journal of Social Sciences*, 6(2), 178-214.
- Sher, P. J., & Lee, V. C. (2004). Information technology as a facilitator for enhancing dynamic capabilities through knowledge management. *Information & management*, 41(8), 933-945.
- Shideler, D., Badasyan, N. (2012), "Broadband impact on small business growth in Kentucky", *Journal of Small Business and Enterprise Development*, Vol. 19 No.4, pp.589-606.
- Shin, S. H., Kang, B. H., & Kim, S. H. (2014). The Application of Image-Oriented SNS Marketing Channel for Improving Performance of Online shopping malls: Pinterest Case Analysis. *Journal of Information Technology Services*, 13(4), 377-396.
- Shubber, S. (2009). The law of investment in Iraq. Brill.
- Silva, H. C. C. D., Silveira, D. S. D., Dornelas, J. S., & Ferreira, H. S. (2020). Information Technology Governance in Small and Medium Enterprises-a Systematic Mapping. *JISTEM-Journal of Information Systems and Technology Management*, 17.

- Silvius, A. G. (2007, January). Business & IT Alignment in theory and practice. *In 2007 40th Annual Hawaii International Conference on System Sciences (HICSS'07) (pp. 211b-211b). IEEE.*
- Simmons, G. (2007), "I-branding: developing the internet as a branding tool", *Marketing Intelligence and Planning*, Vol. 25 No. 6, pp. 544-563.
- Skudiene, V., Auruskeviciene, V., & Sukeviciute, L. (2015). Internationalization model revisited: e-marketing approach. *Procedia-Social and Behavioral Sciences*, 213, 918-924.
- Sledgianowski, D., & Luftman, J. (2005). IT-business strategic alignment maturity: A case study. *Journal of Cases on Information Technology (JCIT)*, 7(2), 102-120.
- Smaczny, T. (2001). Is an Alignment between Business and Information Technology the Appropriate Paradigm to Manage IT in Today's Organisations? *Management Decisions*, 797-802.
- SMEA (1991, 2006, 2007, 2008), White Paper on SMEs, Small and Medium Enterprise Administration'', *Ministry of Economic Affairs, Republic of China.*
- Smith, J. 2001. The big numbers game: Wireless marketing. Downloadable from Web site <http://www.mobilecommerceworld.com>.
- Smits, M. F. (2009). Assessing Strategic Alignment to Improve IT Effectiveness. *BLED 2009 Proceedings. Association for Information Systems.*
- Solaymani, Saeed, Kiomars Sohaili, and Esmaeil Akhlaghi Yazdinejad. "Adoption and use of e-commerce in SMEs." *Electronic Commerce Research* 12, no. 3 (2012): 249-263.
- Soliman, F., Youssef, M.A., 2003. Internet-based e-commerce and its impact on manufacturing and business operations. *Industrial Management & Data Systems* 103 (8/9), 546-552.
- Somjai, S., Srisuponvanit, S., & Jermstittiparsert, K. (2019). Does the e-marketing determine the sustainable performance of firm's Sportswear industry in Thailand.

- Somjai, S., Srisuponvanit, S., & Jermstittiparsert, K. (2019). Does the e-marketing determine the sustainable performance of firm's Sportswear industry in Thailand.
- Sood, S. C., & Pattinson, H. M. (2006, September). The open source marketing experiment: Using Wikis to revolutionize marketing practice on the Web. In Proceedings of the 22nd Industrial and Purchasing Group (IMP) Conference "Opening the Network: New Perspectives in Industrial Marketing and Purchasing," *IMP Group, Milan, Italy* (pp. 7-9).
- Sopiah. 2008. Perilaku Organisasi. Yogyakarta: CV. *Andi Offset*.
- Soto-Acosta, P., Popa, S., & Palacios-Marqués, D. (2017). Social web knowledge sharing and innovation performance in knowledge-intensive manufacturing SMEs. *The Journal of Technology Transfer*, 42(2), 425-440.
- Spreer, P., & Rauschnabel, P. A. (2016). Selling with technology: understanding the resistance to mobile sales assistant use in retailing. *Journal of Personal Selling & Sales Management*, 36(3), 240-263.
- Spurge, V., Roberts, C. (2005), "Broadband technology: an appraisal of government policy and use by small-and medium-sized enterprises", *Journal of Property Investment and Finance*, Vol. 23 No. 6, pp. 516-524.
- Srivastava, A., & Thomson, S. B. (2009). Framework analysis: a qualitative methodology for applied policy research.
- Srivastava, R. K., Fahey, L., & Christensen, H. K. (2001). The resource-based view and marketing: The role of market-based assets in gaining competitive advantage. *Journal of management*, 27(6), 777-802.
- Stamper, T. (2012). Measuring the correspondence between business-IT alignment and employee alignment of a company.
- Stankov, U.; Filimonau, V.; Slivar, I. Calm ICT design in hotels: A critical review of applications and implications. *Int. J. Hosp. Manag.* **2019**, 82, 298–307

- Stats, I. W. (2013). Internet world stats: Usage and population statistics. *Retrieved from Internet World Stats: [http://www. internetworldstats. com/stats. htm](http://www.internetworldstats.com/stats.htm), 14(7), 2018.*
- Stewart, M. (2002, January). Systems governance: towards effective partnership working. In Paper to the Health Development Agency Seminar Series on Tackling Health Inequalities. *London: University of the West of England.*
- Stockdale, R., & Standing, C. (2006). A classification model to support SME e-commerce adoption initiatives. *Journal of small business and enterprise development.*
- Strassmann, P. A. (1997). The squandered computer: evaluating the business alignment of information technologies. *Strassmann, Inc.*
- Stratis, G., & Powers, T. L. (2001). The impact of multiple strategic marketing processes on financial performance. *Journal of Strategic Marketing*, 9(3), 165-191.
- Strecker, N. (2009). Innovation Strategy and Firm Performance: An empirical study of publicly listed firms. *Springer Science & Business Media.*
- Stuart, T. E. (2000). Interorganizational alliances and the performance of firms: a study of growth and innovation rates in a high-technology industry. *Strategic management journal*, 21(8), 791-811.
- Sultan, A. A., & Noor, S. M. (2017). Absorptive Capacity, Civil Conflict and E-Commerce Adoption Among Iraqi Firms. *Advanced Science Letters*, 23(8), 7992-7995.
- Sultan, A. A., Noor, S. M., & Nasirun, N. (2018). Technological factors and e-commerce adoption among small medium enterprises in Kurdistan, Iraq. *Int. J. Eng. Technol*, 7(3.5), 98-101.
- Sultan, M. F., Asif, M., & Asim, M. (2019). Perceived impact of E-Marketing Practices (EMP) by SMEs on Customer Relationships: Moderating Role of Security, Privacy and Weak Infrastructure. *Global Management Journal for Academic & Corporate Studies*, 9(1), 134-145.

- Sümer, F., & Joseph, J. (2019). Compatibility of the Kurdistan Region of Iraq's Institutions and Economic Development Within Iraq. In Iraqi Kurdistan's Statehood Aspirations (pp. 27-54). *Palgrave Macmillan, Cham*.
- Sun, K. A., & Kim, D. Y. (2013). Does customer satisfaction increase firm performance? An application of American Customer Satisfaction Index (ACSI). *International Journal of Hospitality Management*, 35, 68-77.
- Suryani, W., & Margery, E. (2020). The Influence Of Social Media Advertising, E-Marketing And Product Quality On The Process of Purchasing Nature Cosmetics. *International Journal of Chemistry and Chemical Engineering Systems*, 5.
- Sutanonpaiboon, J., & Pearson, A. M. (2006). E-commerce adoption: perceptions of managers/owners of small-and medium-sized enterprises (SMEs) in Thailand. *Journal of Internet Commerce*, 5(3), 53-82.
- Syazali, M., Putra, F., Rinaldi, A., Utami, L., Widayanti, W., Umam, R., & Jermisittiparsert, K. (2019). Partial correlation analysis using multiple linear regression: Impact on business environment of digital marketing interest in the era of industrial revolution 4.0. *Management Science Letters*, 9(11), 1875-1886.
- Tabachnick, B. G., & Fidell, L. S. (2013). Using Multivariate Statistics (Sixth). *Pearson Education*.
- Taiminen, H. M., & Karjaluo, H. (2015). The usage of digital marketing channels in SMEs. *Journal of Small Business and Enterprise Development*, 22(4), 633-651.
- Talab, H. R., Abdul Manaf, K. B., & Abdul Malak, S. S. D. (2017). Corporate Governance Mechanisms and Firm Performance in Iraq: A Conceptual Framework. *Account and Financial Management Journal*, 2(11), 1132-1146.
- Tallon, P. P. (2007). A process-oriented perspective on the alignment of information technology and business strategy. *Journal of Management Information Systems*, 24(3), 227-268.

- Tallon, P., Queiroz, M., Coltman, T. R., & Sharma, R. (2016). Business process and information technology alignment: construct conceptualization, empirical illustration, and directions for future research. *Journal of the Association for Information Systems*, 17(9), 3.
- Tar, U. A., & Lawrence, J. E. (2011). The potentials of ICT infrastructure in a developing economy: the case of small businesses in Kurdistan Region, Iraq. *Information, society and justice journal*, 4(2), 101-119.
- Tarhini, A., Arachchilage, N. A. G., & Abbasi, M. S. (2015). A critical review of theories and models of technology adoption and acceptance in information system research. *International Journal of Technology Diffusion (IJTD)*, 6(4), 58-77.
- Taylor JC. 1971. Technology and Planned Organizational Change. Braun-Brumfield: Ann Arbor, MI.
- Teeratansirikool, L., Siengthai, S., Badir, Y., & Charoenngam, C. (2013). Competitive strategies and firm performance: the mediating role of performance measurement. *International Journal of Productivity and Performance Management*, 62(2), 168-184.
- Teixeira, S. (2018). Qualitative geographic information systems (GIS): An untapped research approach for social work. *Qualitative Social Work*, 17(1), 9-23.
- Teo, T. S., & Ang, J. S. (1999). Critical success factors in the alignment of IS plans with business plans. *International Journal of Information Management*, 19(2), 173-185.
- Thabit, T. H., Raewf, M. B., Abdulrahman, O. T., & Younis, S. K. (2016). The Adoption of E-commerce in SMEs A case study on a sample of Iraqi enterprises. *International Journal of Latest Research in Engineering and Technology*, 2(6), 38-46.
- Thabit, T. H., Raewf, M. B., Abdulrahman, O. T., & Younis, S. K. (2016). The Adoption of E-commerce in SMEs A case study on a sample of Iraqi

enterprises. *International Journal of Latest Research in Engineering and Technology*, 2(06), 38-46.

Thabit, T., & Raewf, M. (2018). The evaluation of marketing mix elements: A case study. *International Journal of Social Sciences & Educational Studies*, 4(4).

Thackrah, J. (2010). *The alignment of business and information technology strategy in the financial services sector in South Africa* (Doctoral dissertation, University of Pretoria).

Thakurta, R., & Guha Deb, S. (2018). IS/IT investments and firm performance: Indian evidence. *Journal of Global Information Technology Management*, 21(3), 188-207.

Thalheimer, W., & Cook, S. (2015). How to calculate effect sizes from published research: a simplified methodology. 2002. URL: [http://www. bwgriffin. Com/gsu/courses/edur9131/content/Effect_Sizes_pdf5. Pdf](http://www.bwgriffin.com/gsu/courses/edur9131/content/Effect_Sizes_pdf5.Pdf) [WebCite Cache ID 6NAyk1pZ3].

The SBA's Office of Advocacy. (2015). Small business profiles offer valuable insight.

Thi Phuong Thao, H., & Swierczek, F. W. (2008). Internet use, customer relationships and loyalty in the Vietnamese travel industry. *Asia Pacific Journal of Marketing and Logistics*, 20(2), 190-210

Thomas, G., & Fernández, W. (2008). Success in IT projects: A matter of definition?. *International journal of project management*, 26(7), 733-742.

Thomson, N., & Baden-Fuller, C. (2010). Basic strategy in context: European text and cases. *John Wiley & Sons*.

Thurston, A., Haines, J., Chesworth, B., Lillie, S., & Fowler, S. J. (2013). The VCD-5: A short questionnaire for the diagnosis of vocal cord dysfunction.

Tiago, M. T. P. M. B., & Veríssimo, J. M. C. (2014). Digital marketing and social media: Why bother? *Business horizons*, 57(6), 703-708.

- Tippins, M. J., & Sohi, R. S. (2003). Competency and firm performance: is organizational learning a missing link? *Strategic management journal*, 24(8), 745-761.
- Triandini, E., Djunaidy, A., & Siahaan, D. (2013, October). Development of a conceptual model of E-commerce adoption for SMEs in Indonesia. In *2013 International Conference on Information Technology and Electrical Engineering (ICITEE)* (pp. 93-96). IEEE.
- Tsiotsou, R. H., & Vlachopoulou, M. (2011). Understanding the effects of market orientation and e-marketing on service performance. *Marketing Intelligence & Planning*.
- Turban, E., & Volonino, L. (2010). Information Technology for Management: Improving Performance in the Digital Economy, 7th edn, *John Wiley&Sons. Inc., USA*.
- Turner, T., & Lucas, J. (1985). Differences and similarities in the community roles of three rocky intertidal surfgrasses. *Journal of experimental marine biology and ecology*, 89(2-3), 175-189.
- Tuten, T. L., & Solomon, M. R. (2017). Social media marketing. *Sage*.
- Ukab, M. M. (2021). Total quality management practices to enhance organizational performance by competitive advantage as mediating in smes in Iraq. *Psychology and education journal*, 58(2), 5471-5481.
- United States International Trade Commission. (2010). *Small and Medium-Sized*
- Urbinati, A., Chiaroni, D., Chiesa, V., & Frattini, F. (2018). The role of digital technologies in open innovation processes: an exploratory multiple case study analysis. *R&D Management*.
- Usman, M.; Ahmad, M.I.; Burgoyne, J. Individual and organizational learning from inter-firm knowledge sharing: A framework integrating inter-firm and intra-firm knowledge sharing and learning. *Can. J. Adm.Sci./Rev. Can. Sci. de l'Adm.* **2019**, 36, 484–497.

- Utz, S. (2016). Is LinkedIn making you more successful? The informational benefits derived from public social media. *New Media & Society*, 18(11), 2685-2702.
- Vadwala, A. (2017). E-Commerce: Merits and Demerits. *International Journal of Trend in Scientific Research and Development*, 1.
- Van Dijck, J. (2013). 'You have one identity': Performing the self on Facebook and LinkedIn. *Media, culture & society*, 35(2), 199-215.
- Van Stel, A., & Storey, D. (2004). The link between firm births and job creation: Is there a Upas tree effect?. *Regional studies*, 38(8), 893-909..
- Venkatraman, N., Henderson, J. C., & Oldach, S. (1993). Continuous strategic alignment: Exploiting information technology capabilities for competitive success. *European Management Journal*, 11(2), 139-149.
- Verhoef, P. C., & Leeflang, P. S. (2009). Understanding the marketing department's influence within the firm. *Journal of marketing*, 73(2), 14-37.
- Verma, V., Sharma, D., & Sheth, J. (2016). Does relationship marketing matter in online retailing? A meta-analytic approach. *Journal of the Academy of Marketing Science*, 44(2), 206-217.
- Verma, V., Sharma, D., & Sheth, J. (2016). Does relationship marketing matter in online retailing? A meta-analytic approach. *Journal of the Academy of Marketing Science*, 44(2), 206-217.
- Viio, P., & Grönroos, C. (2016). How buyer–seller relationship orientation affects adaptation of sales processes to the buying process. *Industrial Marketing Management*, 52, 37-46.
- Visnjic, I., Wiengarten, F., & Neely, A. (2016). Only the brave: Product innovation, service business model innovation, and their impact on performance. *Journal of Product Innovation Management*, 33(1), 36-52.
- Wade, M., & Hulland, J. (2004). The resource-based view and information systems research: Review, extension, and suggestions for future research. *MIS quarterly*, 28(1), 107-142.

- Waheed, A., & Yang, J. (2017). The effect of mobile marketing and email marketing on exploratory information seeking (EIS) behavior of the consumers: Communication through wireless technologies. *International Journal of Enterprise Information Systems (IJEIS)*, 13(4), 76-89.
- Waheed, A., Yang, J., Ahmed, Z., Rafique, K., & Ashfaq, M. (2017). Is Marketing Limited to Promotional Activities? The Concept of Marketing: A Concise Review of the Literature. *Asian Development Policy Review*, 5(1), 56-69.
- Waithira, C. (2017). Competitive Strategies and Performance of Chinese Construction Firms in Nairobi City County.
- Waithira, N. C. (2017). *Competitive Strategies and Performance of Chinese Construction Firms in Nairobi City County* (Doctoral dissertation, Doctoral Dissertation, School of Business, University of Nairobi).
- Walekhwa, N. T. (2011) *Effects of Strategic Business Partnerships between Equity Bank Ltd and Its Partners on Marketing Decisions. Unpublished MBA project. Nairobi: University of Nairobi.*
- Walliman, N. (2015). Social research methods: The essentials. *Sage*.
- Walliman, N. (2017). Research methods: The basics. *Routledge*.
- Walraven, P., van de Wetering, R., Helms, R., Versendaal, J., & Caniëls, M. (2018, September). Co-evolutionary IS-alignment: a complex adaptive systems perspective. In *Proceedings of the 12th Mediterranean Conference on Information Systems (MCIS2018)*.
- Ward, A. J., Brown, J. A., & Rodriguez, D. (2009). Governance bundles, firm performance, and the substitutability and complementarity of governance mechanisms. *Corporate Governance: An International Review*, 17(5), 646-660.
- Weigel, G & Waldburger, D (eds.) 2004, ICT4D: Connecting People for a Better World. Lessons, Innovations and Perspectives of Information and Communication Technologies in Development, Swiss Agency for

Development and Cooperation (SDC) and Global Knowledge Partnership (GKP), *Berne, Switzerland*.

Weill, P. (1992). The relationship between investment in information technology and firm performance: A study of the valve manufacturing sector. *Information systems research*, 3(4), 307-333.

Welbourne, T. M., & Andrews, A. O. (1996). Predicting the performance of initial public offerings: should human resource management be in the equation? *Academy of management journal*, 39(4), 891-919.

Welbourne, T. M., & Cyr, L. A. (1999). The human resource executive effect in initial public offering firms. *Academy of Management Journal*, 42(6), 616-629.

Wen-Chih, Y. E. H., TSENG, M. H., & Chun-Chang, L. E. E. (2017). The Relationship between Partnerships and Organizational Performance in the Industrial Waste Management Industry. *DEStech Transactions on Environment, Energy and Earth Sciences, (eesd)*.

White, S. (2012). Micro, SMEs in Iraq: A Survey Analysis. Private Sector Development–Iraq.

Wiedenhöft, G. C., Luciano, E. M., & Testa, M. G. (2015). Definition of a Model for Measuring the Effectiveness of Information Technology Governance: a Study of the Moderator Effect of Organizational Culture Variables. In *CONF-IRM* (p. 2).

Wiegmann, D. A., & Shappell, S. A. (2017). A human error approach to aviation accident analysis: The human factors analysis and classification system. *Routledge*.

Willcocks, L., Feeny, D., & Olson, N. (2006). Implementing Core IS Capabilities:: Feeny–Willcocks Governance and Management Framework Revisited. *European Management Journal*, 24(1), 28-37.

Williams, C. (2007). Research methods. *Journal of Business & Economics Research (JBER)*, 5(3).

- Wilson, C. A., Ghosh, A., Peers, P., Chiang, J. Y., Busch, J., & Debevec, P. (2010). Temporal upsampling of performance geometry using photometric alignment. *ACM Transactions on Graphics (TOG)*, 29(2), 17.
- Wong, C. W. Y., Lai, K. H., Shang, K. C., Lu, C. S., & Leung, T. K. P. (2011). Green operations and the moderating role of environmental management capability of suppliers on manufacturing firm performance. *International Journal of Production Economics*, 140(1), 283–294. <https://doi.org/10.1016/j.ijpe.2011.08.031>
- Wong, K. K. K.-K. (2013). Partial Least Squares Structural Equation Modeling (PLS-SEM) Techniques Using SmartPLS. *Marketing Bulletin*, 24(1), 1–32.
- World Bank 2006, 'Information and Communications for Development (IC4D)—Global Trends and Policies,' Washington, D.C., *The World Bank*.
- Wu, F., Mahajan, V., & Balasubramanian, S. (2003). An analysis of e-business adoption and its impact on business performance. *Journal of the Academy of Marketing science*, 31(4), 425-447.
- Wu, S. P. J., Straub, D. W., & Liang, T. P. (2015). How information technology governance mechanisms and strategic alignment influence organizational performance: Insights from a matched survey of business and IT managers. *Mis Quarterly*, 39(2), 497-518.
- Yannopoulos, P. (2011). Impact of the Internet on marketing strategy formulation. *International Journal of Business and Social Science*, 2(18).
- Yaokumah, W., Brown, S., & Adjei, P. O. M. (2015). Information technology governance barriers, Drivers, IT/business alignment, and maturity in Ghanaian universities. *International Journal of Information Systems in the Service Sector (IJISSS)*, 7(4), 66-83.
- Yazdanfar, D., & Öhman, P. (2015). Debt financing and firm performance: an empirical study based on Swedish data. *The Journal of Risk Finance*, 16(1), 102-118.

- Yeh, C. H., Wang, Y. S., Li, H. T., & Lin, S. Y. (2017). The effect of information presentation modes on tourists' responses in Internet marketing: the moderating role of emotions. *Journal of Travel & Tourism Marketing*, 34(8), 1018-1032.
- Yi, Q., Shen, Z., & Lei, D. (2019, February). Research on Evaluation of Operation Management Efficiency of Listed Companies in China's Financial Trust Industry Based on SFA Model. In International Conference on Application of Intelligent Systems in Trnka, A. (2015). Statistical analysis of online shopping behavior of students. *Marketing Identity*, 3(1/2), 283-292. Multi-modal Information Analytics (pp. 982-989). *Springer, Cham*.
- Young, S., & Thyil, V. (2008). A holistic model of corporate governance: a new research framework. *Corporate Governance: The international journal of business in society*, 8(1), 94-108.
- Zahra, S. N., Abu-Ahmed, H. M., Korritum, A. A., Elkhenany, H. A., & Khalifa, H. (2019). Equine Sarcoids: Distribution Sites, Common Types, and Diagnosis. *Alexandria Journal for Veterinary Sciences*, 60(1).
- Zaini, M. K., Masrek, M. N., Johari, M. K., Sani, A., & Anwar, N. (2018). Theoretical Modeling of Information Security: Organizational Agility Model based on Integrated System Theory and Resource Based View. *DEVELOPMENT*, 7(3).
- Zalaghi, H., & Khazaei, M. (2016). The role of deductive and inductive reasoning in accounting research and standard setting. *Asian Journal of Finance & Accounting*, 8(1), 23-37.
- Zarro, M., & Hall, C. (2012, June). Pinterest: Social collecting for# linking# using# sharing. In *Proceedings of the 12th ACM/IEEE-CS joint conference on Digital Libraries* (pp. 417-418). ACM.
- Zeebaree, M. R. Y., & Siron, R. B. (2017). The impact of entrepreneurial orientation on competitive advantage moderated by financing support in SMEs. *International Review of Management and Marketing*, 7(1), 43-52.

- Zeebaree, M. R. Y., Siron, R. B., & Almuslamani, H. A. I. (2018). The moderated effect of government regulations on the relationship between entrepreneurial orientation and competitive advantage in SMEs. *International Journal of Mobile Learning and Organisation*, 12(3), 240-262.
- Zhang, Z. (2004). Organizing customers: Japanese travel agencies marketing on the Internet. *European Journal of Marketing*, 38(9/10), 1294-1303.
- Zhao, J. (2010). Study on adoption of e-commerce in SMEs. *Management & Engineering*, (1), 31.
- Zhu, K. (2004). The complementarity of information technology infrastructure and e-commerce capability: A resource-based assessment of their business value. *Journal of management information systems*, 21(1), 167-202.
- Zhu, K., & Kraemer, K. L. (2005). Post-adoption variations in usage and value of e-business by organizations: cross-country evidence from the retail industry. *Information systems research*, 16(1), 61-84.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2003). Business research methods 7th ed. *Thomson/South-Western*.
- Zulkiffli, W. F. W., Hashim, N. A. A. N., Abdullah, A. R., Rasdi, A. L. M., Hasan, H., Zainuddin, S. A., ... & Anuar, N. I. M. (2020). Factors Affecting S-Commerce Adoption Among Micro and Small-And Medium Sized Enterprises In A Sub-Urban And Rural Economic Area. *European Journal of Molecular & Clinical Medicine*, 7(8), 2570-2576.
- Zviran, M. (1990). Relationships between organizational and information systems objectives: some empirical evidence. *Journal of Management Information Systems*, 7(1), 65-84.