

ASSESSMENT OF ORGANIZATIONAL PERFORMANCE THROUGH THE REGNIER'S ABACUS APPROACH: A COMPARATIVE ANALYSIS BETWEEN COMPANIES IN THE SERVICE SECTOR

EVALUACIÓN DEL DESEMPEÑO ORGANIZACIONAL A TRAVÉS DEL ENFOQUE DEL ÁBACO DE REGNIER: UN ANÁLISIS COMPARATIVO ENTRE EMPRESAS DEL SECTOR SERVICIOS

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Abstract

This study examines organizational performance in service sectors by evaluating specific companies in key areas such as financial performance, operational efficiency, and innovation. The methodology that this study adopts was a mixed perspective, mixing qualitative and quantitative methods. The results show that, while some companies excel in areas such as innovation and service quality, others face significant challenges, particularly in financial performance and customer satisfaction. These findings highlight the importance of addressing areas of poor performance to improve business competitiveness. In this sense, the study offers a guide for strategic decision-making, identifying specific sector challenges and providing a basis for future research in the context of services. Likewise, the relevance of aspects such as service quality and innovation in business competitiveness is highlighted and contributes to business knowledge in this area.

Keywords: organizational performance, consulting services, tourism services, service quality, innovation, customer satisfaction, business competitiveness, sectoral challenges.

Resumen

Este estudio examina el desempeño organizacional en los sectores de servicios mediante la evaluación de empresas específicas en áreas clave como el desempeño financiero, la eficiencia operativa y la innovación. La metodología que adopta este estudio fue una perspectiva mixta, mezclando métodos cualitativos y cuantitativos. Los resultados muestran que, si bien algunas empresas destacan en áreas como la innovación y la calidad del servicio, otras enfrentan desafíos importantes, particularmente en el desempeño financiero y la satisfacción del cliente. Estos hallazgos resaltan la importancia de abordar áreas de desempeño deficiente para mejorar la

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competitividad empresarial. En este sentido, el estudio ofrece una guía para la toma de decisiones estratégicas, identificando desafíos sectoriales específicos y proporcionando una base para futuras investigaciones en el contexto de los servicios. Asimismo, se destaca la relevancia de aspectos como la calidad del servicio y la innovación en la competitividad empresarial y contribuye al conocimiento empresarial en esta área.

Palabras clave: desempeño organizacional, servicios de consultoría, servicios turísticos, calidad de servicio, innovación, satisfacción del cliente, competitividad empresarial, desafíos sectoriales.

Introduction

Organizational performance management is an essential aspect for the success and survival of companies in the currently dynamic and highly competitive business environment (Darmawan, 2024). A company's ability to evaluate and improve its performance in different dimensions, such as operational efficiency, customer satisfaction (CS), innovation, and adaptation to change, plays a fundamental role in its ability to achieve its strategic purposes and maintain a sustainable competitive advantage.

In this sense, this research focuses on analyzing and comparing the organizational performance of several companies in the service sector. The choice of this sector is based on its economic importance and its impact on society, as well as the availability of relevant data to carry out a comprehensive analysis. In recent decades, the service sector has undergone a profound transformation driven by digitalization, the platform economy, and the personalization of the customer experience (Srivastava, et al., 2021; Cantillo, Pedraza y Suarez, 2020). Technology has allowed the automation of processes and the adoption of business models (BM) based on digital platforms, redefining how services are offered and consumed (Jovanovic, et al., 2022). Additionally, there is a growing focus on sustainability and a trend towards subscription models rather than individual transactions.

These changes are reshaping the services sector, creating new opportunities and challenges for companies and consumers alike, which has generated the need for companies to adapt their strategies and processes to remain competitive (Garrido-Moreno, et al., 2024; Ruiz, García, Martínez y Vidal, 2020). In this sense, the question arises as to how companies in the services sector are performing on different key dimensions and what factors may be influencing their performance. Understanding these dynamics is essential to determine areas of strength and possibilities for improvement in participating companies, as well as to provide useful perspectives for strategic decision-making (SDM) and the development of effective business policies.

Previous research in the field of organizational performance management has highlighted the importance of assessing and improving performance in various dimensions to ensure business competitiveness and sustainability. Studies such as those by Paipa-Galeano, et al. (2020), Charles & Ochieng (2023), Panno (2020), and Permana, et al. (2021), have shown that companies that adopt systematic approaches to evaluating the performance and the implementation of continuous improvements tend to obtain better results in terms of profitability, growth, and CS.

However, there is a lack of specific research that analyzes organizational performance in this sector using structured and comparative approaches such as the Regnier's Abacus method. This research seeks to address this gap in the literature and provide new insights into the dynamics of organizational performance in this particular sector. Therefore, the purpose of this research was to analyze and compare the organizational performance of several companies in the services sector, using the Regnier's Abacus method.

This study will provide a detailed assessment of organizational performance in the consulting services, tourism, and information technology sectors. This study contributes to business knowledge by providing valuable insights that can inform both academics and practitioners in the pursuit of organizational excellence and competitiveness in the services market.

Methodology

The present study adopts a mixed perspective, mixing qualitative and quantitative methods to acquire a comprehensive understanding of the phenomenon investigated (Angouri & Litoselliti, 2018). The qualitative approach investigates the perceptions, opinions, and experiences of experts (Sambunjak, et al., 2010). While the quantitative approach seeks to quantify and analyze data to understand the relationships between variables and their impact (Mohajan, 2020). A comparative analysis of organizational performance between companies in the service sector was carried out using the Regnier's Abacus approach.

The sample was made up of companies from the service sector, including three (3) consulting companies (A, B, C), three (3) from the tourism sector (D, E, F), three (3) from the information technology sector (G, H, I) for a total of nine (9) companies. Non-probabilistic convenience sampling was applied, selecting companies that were willing to participate in the study and that met the inclusion parameters.

The data collection (DC) was carried out in two stages: quantitative and qualitative. Quantitative Stage: primary data were collected through structured questionnaires sent to managers and workers of the participating companies. The questionnaires included questions related to financial performance (FP) indicators, operational efficiency, quality of service (QS), CS, and other relevant aspects. Qualitative Stage: Semi-structured interviews were conducted with managers and key workers from participating companies to obtain a deeper understanding of the factors that impact organizational performance. The interviews focused on exploring topics such as organizational culture, leadership, innovation, and management strategies.

Quantitative data were analyzed using descriptive and inferential statistical techniques. Qualitative data were examined using content analysis to determine emerging themes and patterns. The data acquired with the questionnaire were subject to classification, registration, tabulation, coding, and statistical analysis. Coding was carried out through the assignment of quantitative values to the questionnaire response categories: Very high (5), High (4), Moderate (3), Low (2), and Very low (1). Then, the information was recorded in tables, to facilitate understanding of the data. Once the data were tabulated, a statistical analysis was carried out, where inferential statistics were used to evaluate the data and the scale contemplated in Table 1 to understand them.

Table 1. Weighting scale for response options

Qualification	Alternative Answers	Values	Categories	Intervals
Negative values	Very low	1	Inefficient	1.00 – 1.8
	Low	2	Little efficient	1.81 – 2.60
Average values	Moderate	3	Moderately efficient	2.61 – 3.40
Positive Values	High	4	Efficient	3.41 – 4.20
	Very high	5	Very efficient	4.21 – 5

Source: Authors

On the other hand, the Regnier's abacus method was applied to evaluate and compare the performance of the participating companies in different dimensions. This made it possible to identify areas of strength and opportunities for improvement in each company, as well as to make comparisons between them. It should be noted that informed consent was acquired from the participants and companies involved in the research and the anonymity and confidentiality of the data collected was assured. To carry out this task, the scale described in Table 2 was used.

Table 2. Regnier's abacus scale

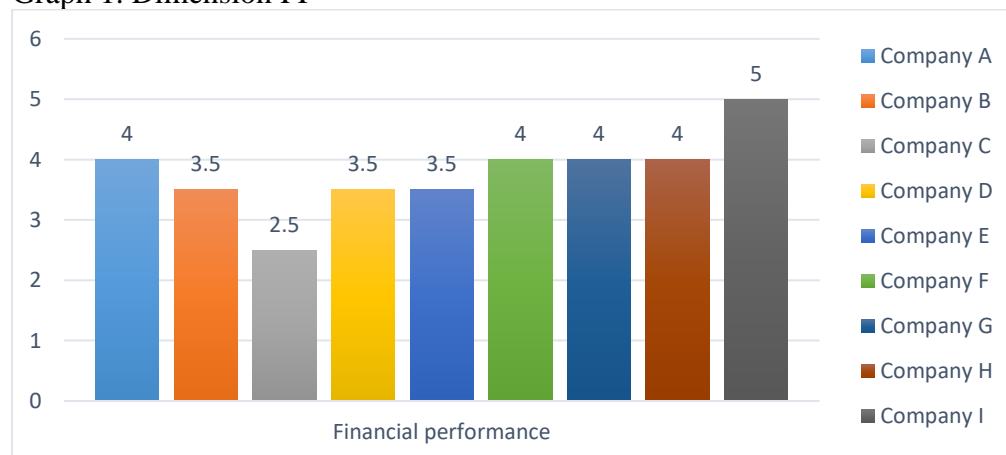
Dark Green	5	Very high
Light green	4	High
Yellow	3	Moderate
Fuchsia	2	Low
Red	1	Very low
White	0	No Response

As seen in the table, the abacus uses the international traffic light convention to decipher the opinions of a group about a specific situation. In addition to the three colors of the traffic light, intermediate shades are included such as light green and fuchsia, which are between green and yellow, and between yellow and red, respectively. As seen in the table, each color has its numerical value and meaning. Furthermore, to support the findings, the results of the study are presented using tables and graphs in the results section.

Results

Interviews and questionnaires were designed for the DC and then the Regnier's abacus method was used to evaluate and compare the performance of the selected companies. Below, Graph 1 shows the results acquired for the FP dimension, which offers a clarifying vision of the financial health of the companies analyzed in this study.

Graph 1. Dimension FP



Source: Authors

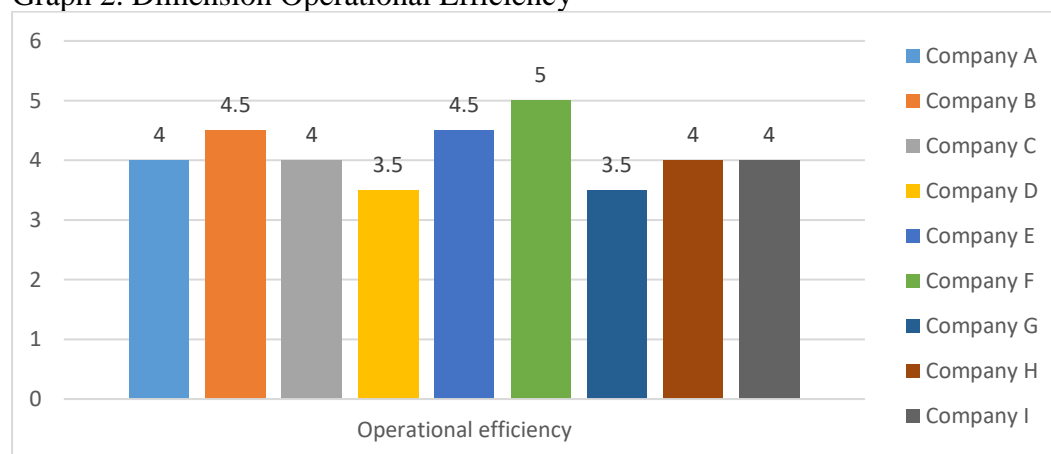
As represented in Graph 1, the majority of companies (A, B, D, E, F, G, and H) have managed to place themselves in the "Efficient" category, which suggests that these companies have been able to manage effectively its financial resources to generate profits and maintain a solid financial

position. It is especially notable that Company I was highlighted as "Highly efficient", indicating exceptional performance in terms of profitability and financial management. However, it is important to highlight that Company C has been classified as "Inefficient" in terms of FP. This finding contrasts with the generally positive performance observed in the other companies evaluated. The score of 2.5 assigned to Company C, according to the scale in Table 1, suggests that this company has experienced a slight decrease in its total revenues, which has negatively impacted its FP.

This discrepancy in Company C's FP compared to other companies can be attributed to a number of factors. For example, Company C may have faced specific challenges in its industry or target market that have affected its revenue. Additionally, it may be necessary to further investigate the financial management practices and revenue generation strategies of that company to determine areas for improvement and growth possibilities. These results underline the importance of effective financial management for the long-term success of companies. Companies that can adapt and proactively respond to financial challenges can position themselves more strongly in the market and remain competitive in an ever-changing business environment.

Regarding Operational Efficiency, it is a crucial indicator of a company's performance, as it reflects its ability to effectively use its resources and processes to achieve its business objectives (Benková, Get al., 2020). Graph 2 shows the results of this indicator, where it is observed that companies A, C, D, G, H, and I were located in the "Efficient" category, while companies B, E, and F were located in the category "Very efficient".

Graph 2. Dimension Operational Efficiency



Source: Authors

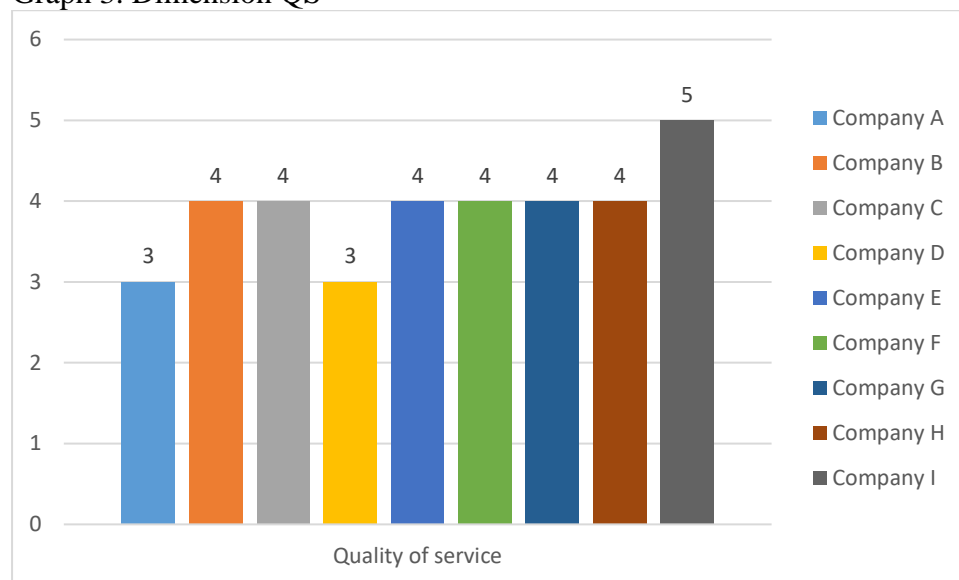
The results acquired, as seen in Chart 2, reveal that the majority of companies (A, C, D, G, H, and I) have implemented practices and processes that allow them to operate effectively and maximize the use of their resources. On the other hand, it can be highlighted that companies B, E, and F have been placed in the "Very efficient" category, which indicates exceptional performance in terms of operational efficiency. This suggests that these companies have taken significant steps to optimize their operations and achieve higher levels of efficiency compared to other companies evaluated.

However, it is important to note that categorizing companies into different levels of operational efficiency depends not only on their absolute performance but also on their ability to continually adapt and improve. Companies classified as "Efficient" may still have room to further

optimize their processes and improve their efficiency over time. On the other hand, companies classified as "Very efficient" can be considered leaders in their sector in terms of operational efficiency. These companies can serve as role models for other organizations in the sector, providing examples of best practices and strategies to improve operational performance.

Regarding the dimension QS, it is a fundamental aspect for the CS and the image of a company in the market (Hallencrutz & Parmler, 2021). The results presented in Graph 3 offer insight into how the companies evaluated are performing in this critical dimension.

Graph 3. Dimension QS



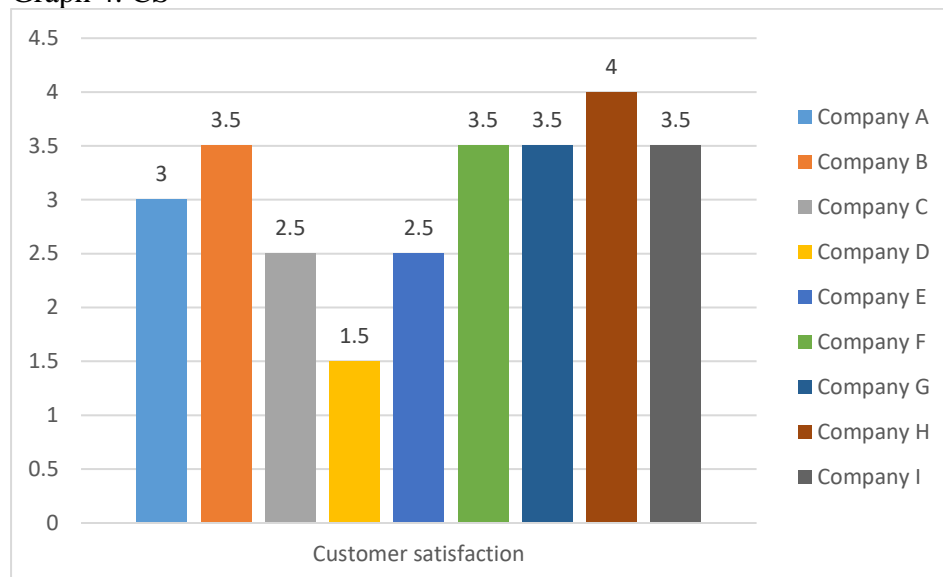
Source: Authors

As observed in the graph, most of the companies (B, C, E, F, G, and H) have been categorized as "Efficient" in terms of QS. This suggests that these companies are managing to meet the expectations and needs of their customers (ENC) effectively, which can contribute to customer loyalty and the maintenance of solid business relationships. Company I, for its part, has been classified as "Very efficient" with respect to QS. This result suggests that this company has managed to stand out significantly in the delivery of high quality services (DHQS), exceeding the expectations of their customers (EC) and establishing a high standard in the industry.

On the other hand, companies A and D have been categorized as "Moderately efficient" in terms of QS. Although these companies are still meeting certain quality standards, there may be room to further improve and optimize their customer service practices to fully meet EC. It is essential to consider that according to Amoako et al. (2023), QS is a dynamic and constantly evolving aspect, and companies must be prepared to adapt and continually improve to remain competitive in the market. Companies that can differentiate themselves through the DHQS have the opportunity to build lasting relationships with their customers and gain a sustainable competitive advantage.

Regarding the dimension CS, it is a critical aspect for the long-term success of any company, since satisfied customers are more likely to be loyal and could also become brand advocates and contribute to business growth (Khan, et al., 2022). The results presented in Graph 4 offer insight into how the companies evaluated are performing in this crucial dimension.

Graph 4. CS



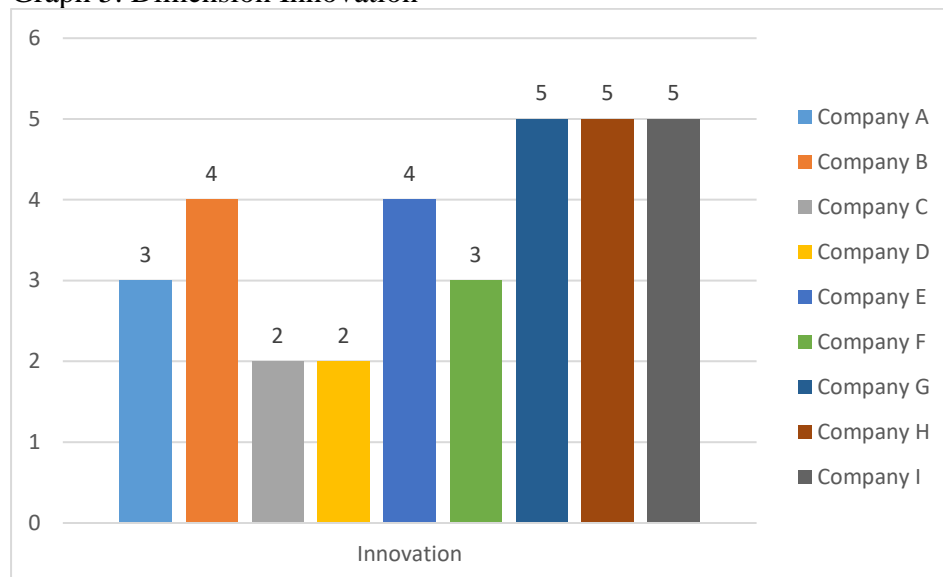
Source: Authors

As observed in the graph, it can be noted that Company D has been classified as "Inefficient" in terms of CS. This result suggests that this company may be facing significant challenges in managing its customer experiences and may be experiencing high levels of dissatisfaction among its customer base. Furthermore, companies C and E have been categorized as "Inefficient" in terms of CS, this suggests that these companies may also be experiencing problems in the delivery of services that replace the ENC, which could have a negative impact on customer loyalty and company image.

On the other hand, it can be noted that companies B, F, G, H, and I have been classified as "Efficient" in terms of CS. This suggests that these companies are generally managing to satisfy the ENC, which can contribute to customer loyalty and the maintenance of strong business relationships. It is important to note that CS is a multifaceted aspect that can be affected by a variety of factors, including the quality of the service or product, customer service, shopping experience, and brand communication, among others. Companies that can proactively identify and address issues affecting the CS are in a better position to maintain customer loyalty and achieve long-term success.

Finally, Graph 5 shows the results of the dimension Innovation, which is a key driver of growth and sustainability in today's business world, since companies that can innovate and adjust to changing industry demands are in a better position to maintain their competitiveness and achieve long-term success (Bocken & Geradts, 2020). The results presented in Graph 5 offer a vision of how the companies evaluated are performing in this critical dimension.

Graph 5. Dimension Innovation



Source: Authors

As observed in the graph, companies C and D have been classified as "Inefficient" in terms of innovation. This result suggests that these companies may be facing significant challenges in terms of generating new ideas, developing innovative products or services, and adopting new technologies, which could limit their ability to remain competitive in the market. On the other hand, companies B, G, H, and I have been classified as "Very efficient" in terms of innovation, which suggests that these companies are standing out significantly in the generation and application of innovative ideas, allowing them to differentiate themselves in the market and respond effectively to changing market demands and trends.

Furthermore, companies A and F have been categorized as "Moderately efficient" in terms of innovation. Although these companies are showing some degree of innovation in their operations, they may need to intensify their efforts to foster a stronger culture of innovation and generate more disruptive ideas that drive growth and differentiation in the industry. It is important to highlight, according to Mendoza-Silva (2021), that a company's capacity for innovation not only depends on its ability to generate new ideas but also on its ability to successfully implement and commercialize those ideas in the market. Companies that can integrate innovation into all areas of their business and take a proactive approach to experimentation and continuous learning are better positioned to thrive in a dynamic and competitive business environment.

On the other hand, Table 3 includes the results acquired from the application of the Regnier's Abacus method, which provides a detailed view of the relative performance of each company in the different dimensions evaluated, which can help SDM and initiatives of improvement to sustain or improve competitiveness in the services market.

Table 3. Results by company in the different dimensions evaluated

Very important	01 Company A	02 Company B	03 Company C	04 Company D	05 Company E	06 Company F	07 Company G	08 Company H	09 Company I
Important									
Doubt									
Little Important									
Unimportant									
No Response									
01 How would you rate the general FP of your company in the last year?									
02 How has your company's total income changed in the last three years?									
03 How would you rate your company's operational efficiency in terms of resource utilization?									
04 What percentage of total operating capacity does your company usually use on average?									
05 How would you rate the QS provided by your company compared to the competitors?									
06 How often does your company receive complaints or claims from customers about QS?									
07 How would you rate your customers' overall satisfaction with the services/products offered?									
08 What is the approximate number of recurring customers in your company?									
09 How would you rate the implementation of new technologies or innovative processes in the last two years?									

Source: Authors

As seen in the table, companies H and I consistently show strong performance in all dimensions evaluated, suggesting that they are well positioned to compete in the market and maintain a competitive advantage. For their part, companies B, F, and G show strong performance across most dimensions but may benefit from renewed focus in areas where their scores are slightly lower. While Companies A and E show strong overall performance but could consider focusing on specific areas where their scores are a little lower to further improve their competitiveness. However, companies C and D show lower performance on several dimensions, indicating areas of potential improvement in terms of QS, CS, and innovation.

It should be noted that one of the companies with the lowest organizational performance was from the consulting services sector and one from the tourism services sector. The identification of

a consulting company with poor organizational performance suggests possible specific challenges within this sector. Consulting companies often face pressure to offer highly specialized services tailored to the individual needs of their clients. Low levels of performance could indicate difficulties in areas such as QS, project management, or CS, which are essential for success in this highly competitive field.

On the other hand, the presence of a company with poor organizational performance in the tourism services sector is also worthy of analysis. The tourism sector faces unique challenges related to seasonality, global competition, and the need to offer memorable experiences to customers. Poorly performing tourism companies may face difficulties in areas such as reservation management, customer service, the quality of services provided, or differentiation in a saturated market.

Identifying companies with poor organizational performance in specific sectors offers an opportunity to identify areas for improvement and generate strategies to address the specific challenges of each sector. This could include initiatives to improve QS, optimize operational processes, strengthen CS, or foster innovation in products and services. By addressing these critical areas, companies can improve their competitiveness and better position themselves for success in their respective sectors.

On the other hand, Table 4 presents the results of the companies by relevance of factors or dimensions. The importance of key aspects such as operational performance, QS, FP, innovation, and CS is highlighted for the success of the companies evaluated. These aspects are not only relevant individually, but are also interrelated and contribute significantly to the competitiveness and development of companies in the market.

Table 4. Company results presented in the form of a color table

04 What percentage of the total operating capacity does your company usually use on average?									
03 How would you rate your company's operational efficiency in terms of resource utilization?									
05 How would you rate the QS provided by your company compared to the competitors?									
01 How would you rate the general FP of your company in the last year?									
02 How has your company's total income changed in the last three years?									
06 How often does your company receive complaints or claims from customers about QS?									
09 How would you rate the implementation of new technologies or innovative processes in the last two years?									
07 How would you rate your customers' overall satisfaction with the services/products offered?									

08 What is the approximate number of recurring customers in your company?	■	■	■	■	■	■	■	■	■	■
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Source: Authors

According to Omoush (2020), Operational Performance refers to the effectiveness and efficiency of a company's operations. It is essential to ensure that resources are used appropriately and that processes are agile and effective. Companies that scored highly in operational performance demonstrate a strong ability to manage their resources and processes efficiently, offering them a competitive benefit in the industry.

Regarding QS, according to Nguyen et al. (2020), it is a crucial aspect for customer satisfaction and loyalty. Companies that excel in this aspect are able to offer exceptional experiences to their customers, exceeding their expectations and generating brand loyalty. QS not only refers to the delivery of the product or service itself but also to the overall customer experience, from the purchasing process to after-sales support. As for FP, it is a key indicator of the health and long-term viability of a company. For Osazefua (2020), companies with a solid FP are able to generate consistent income, keep costs under control and generate value for shareholders. This aspect is crucial for the stability and development of the organization over time.

In reference to innovation, this is a key factor for differentiation and competitiveness in the market. According to Schmidt & von der Oelsnitz (2020), companies that prioritize innovation are able to adjust to market changes, anticipate customer needs, and develop creative and disruptive solutions. Innovation can manifest itself in products, services, internal processes, and BM, and is essential to remain relevant in a constantly evolving business context.

Finally, CS is a critical indicator of a company's long-term success. Satisfied customers are not only more likely to recommend the company to others but they are also more loyal and willing to make repeat purchases. According to Dissanayake, & Weerasinghe (2021), companies that prioritize CS are able to build strong and long-lasting relationships with their customer base, which can lead to organic and sustainable growth.

Conclusions

The results of this study highlight the relevance of comprehensive and balanced management in multiple key aspects for business success. Companies that manage to stand out in dimensions such as operational performance, QS, FP, innovation, and CS are those that are best positioned to compete in the market and sustain their long-term relevance.

CS emerged as a critical factor in the global performance of companies, as did innovation, which is positioned as a key driver of competitiveness in the market. Likewise, solid FP is evident as a crucial element for the stability and long-term growth of a company. For its part, operational efficiency is a key factor to improve profitability and competitiveness. Companies that can optimize their processes and resources are able to reduce costs, improve quality and productivity, and respond more agilely to market demands.

This study highlights the importance of adopting a holistic and balanced approach to business management, prioritizing key aspects such as CS, innovation, FP, QS, and operational efficiency. Companies that can maintain a high level of performance in these areas are better prepared to thrive in a competitive and ever-changing business environment.

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