**THE STRUCTURAL MODEL OF BUSINESS PERFORMANCE**

**MANAGEMENT IN SMALL AND MEDIUM-SIZED ENTERPRISES IN MEXICO**

.

**F. Research problem**

The empirical model where intellectual capital and business reengineering directly influence business performance, and business model indirectly influences business performance, according to the perception of SME directors in Monterrey, Nuevo León, Mexico. Does this have a goodness of fit with the theoretical model? [INSERT FIGURE 1 HERE]

**G. Null hypothesys**

The empirical model where intellectual capital and business reengineering directly influence business performance, and innovative business model indirectly influences business performance, according to the perception of SME directors in Monterrey, Nuevo León, Mexico. This does not have a goodness of fit with the theoretical model.

**III. METHOD DESCRIPTION**

This study is quantitative, descriptive, transversal and causal. In the sample collection process, at The National Technological Institute of Mexico in Nuevo Leon campus, the authorization of the director was requested through a letter signed by the head of the research and industrial engineering projects. This office turned over the request to the director of Nuevo Leon CAINTRA (SMEs organization) that have 2500 affiliated companies that are in the Nuevo Leon area. A group of students who perform professional residences in these companies were provided with 10 surveys each, totaling 233 surveys that involved 233 SMEs. The surveys were applied physically to directors in their facilities and in their free time while other directors scheduled appointments in order not to obstruct the daily productive work of the company. The 233 represents the 9.32% of the population. Using a level of trust of 95% with .5 positive variability and a 5% error the sample results of was 181. In this research 233 companies and directors were studied, hence having a representative sample. The sample (after removing outliers) consisted of 206 SMEs directors in Monterrey, Nuevo León.

The data was collected using a questionnaire that was created by Sánchez Valdez (2018) with a 5-point Likert scale where 1 = *never*, 2 = *rarely*, 3 = *sometimes,* 4 = *Very often* and 5 = always. The instrument of each construct had 16 questions, totaling 64 items. The reliability of the instrument was measured for each construct with the following Cronbach's alphas: (a) business model .921, (b) intellectual capital .937, (c) business reengineering .931 and (d) business performance .929.

The characteristics of the sample are as follows: (a) age: 20 to 30 years 48.3%, 31 to 40 years 28.6%, 41 to 50 years 19.7% and 51 to 60 3.4%; (b) gender: men 79.3% and women 20.7%; (c) academic level: middle school .5%, high school 13.8%, undergraduate 69.0% and graduate 16.7%; (d) area of responsibility: sales 3.9%, production 33.3%, purchasing 8.8%, administration 12.7% and other areas 41.2%; (d) job position: operators 17.9%, supervisors 59.0%, managers 22.1%, and directors 1%; and (f) sector: sales 5.4%, manufacturing 89.6% and service 5.0%.

**A. Results and analysis**

*Descriptive statistics*

This section provides the arithmetic means (M) and standard deviations (S) of each construct. By analyzing the responses of the 206 directors, the arithmetic means were obtained for the business model (*M* = 3.63, *S* = .65), intellectual capital (*M* = 4.00, *S* = .63), business reengineering (*M* = 3.93, *S* = .69) and business performance (*M* = 4.25, *S* = .60).

Table 1 shows the frequency distribution of the business model construct and that most companies *very often* (50%) have a business model. [INSERT TABLE 1 HERE].

Table 2 shows that most of the surveyed directors *very often* (57.3%) perceive that SMEs have good intellectual capital because of their employees. [INSERT TABLE 2 HERE].

Table 3 shows the frequencies of business reengineering by employees and that changes in work tasks and more efficient activities are *very often* (54.4%) promoted (business reengineering). [INSERT TABLE 3 HERE].

Table 4 shows the frequencies of the perception of SMEs performance and that most directors view that SMEs *very often* (50%) have efficient performance. [INSERT TABLE 4 HERE].

1. **Model Analysis**

Pérez, Medrano and Sánchez Rosas (2013) mentioned that when SEM is used the following steps are usually followed: specification, identification, parameter estimation, fit assessment and interpretation of results.

Regarding the specification of the model, the intent is to prove the following: (a) intellectual capital directly influences the business model, (b) intellectual capital and the business model directly influence business reengineering and (c) intellectual capital and business reengineering directly influence business performance.

The model is specified using the structural equations that describe the direct relationships between variables. More specifically, one equation is used for each endogenous variable, and the standardized coefficients are used. The equations are the following. [INSERT FIGURE 2 HERE]

1. Business model (BM): BM= pICBM+ eBM

(Business model = probability of intellectual capital and business model + error of business model)

1. Business reengineering (BRE): BRE= pBMBRE + pICBRE + eBRE

(Business reengineering = probability of business model and business reengineering + probability of intellectual capital and business reengineering + error of business reengineering)

1. Business performance (BP): BP= pICBP + pBREBP + eBP

(Business performance= probability of intellectual capital and business performance + probability of business reengineering and business performance + error of business performance)

The model is overidentified since the degrees of freedom are greater than zero, which indicates that the model can be estimated and contrasted.

Hair, Anderson, Tatham and Black (2007) note that the goodness of fit index can be used to evaluate the fit of the model. The criteria that are used most often were selected from the list and are the following: the Chi squared (*X2*), the comparative fit index (CFI), the goodness of fit index (GFI) and the root mean squared error of approximation (RMSEA). [INSERT TABLE 5 HERE].

1. **Assumptions**

Before the statistical tests are carried out, it is necessary to examine the data to ensure that the normality criterion is met. The Mahalanobis distance criterion was used to remove outliers. The dataset was cleaned to ensure normality and 27 outliers were eliminated, which left a dataset with 206 responses.

1. **Null Hypothesis**

This section describes the null hypothesis of the research model that was tested using SEM.

H01. The empirical model in which intellectual capital and business reengineering directly influence business performance and the business model indirectly influences business performance does not have a good fit with the theoretical model, which is based on the perceptions of SMEs directors in Monterrey, Nuevo León, Mexico.

The structural equations and the Amos software were used on the null hypothesis and a good fit was found for the theoretical and empirical model, and the results are as follows: *X2*= 2.104, *p* = .147, RMSEA = .073, GFI = .995, NFI = .997, and CFI = .998. [INSERT FIGURE 3 HERE]. Table 6 shows the total effect of IC on BP (*β* = .714), BM on BP (*β* = .579) and BRE on BP (*β* = .579). The proportion of explained variance in the model was acceptable since 62% of the variability of business performance was explained. [INSERT TABLE 6 HERE].

The direct effect and coefficient of determination (*R2*) of each endogenous variable are analyzed by the following hypotheses.

H02. Intellectual capital (IC) is not a predictor of the business model (BM).

According to the path analysis, IC is a significant predictor of BM (*β* = .933 and *p* = .000). The direct effect (*β*) was equal to .858 and the *R2* was equal to .736, which indicates that IC explains 74% of BM’s variance.

H03. Intellectual capital (IC) and the innovative business model (IBM) are not predictors of business reengineering (BRE).

The regression coefficients showed that IC is a significant predictor of BRE (*β* = .506, *p* = 0.000) and BM is a significant predictor of BRE (*β* = .362, *p* = 0.000). Table 6 shows the total, direct and indirect effects. The direct effect of the standardized coefficient of IC on BRE was *β* = .491 and of BM on BRE was *β* = .383. The *R2* value was .710, which indicates that IC and BM explain 71% of the variance of BM.

H04. Intellectual capital (IC) and business reengineering (BRE) are not direct predictors of business performance (BP).

This hypothesis was tested using IC and BRE as direct predictors of business performance. According to the path coefficients analysis, IC is a significant predictor of BP (*β* = .227, *p* = 0.001) and BRE is also a significant predictor of BP (*β* = .532, *p* = 0.000). The direct effect of IC on BP was (*β* = .240), and the direct effect of BRE on BP (*β* = .579). The *R2* was .620, which indicates that IC and BRE explain 62% of the variance of BP.

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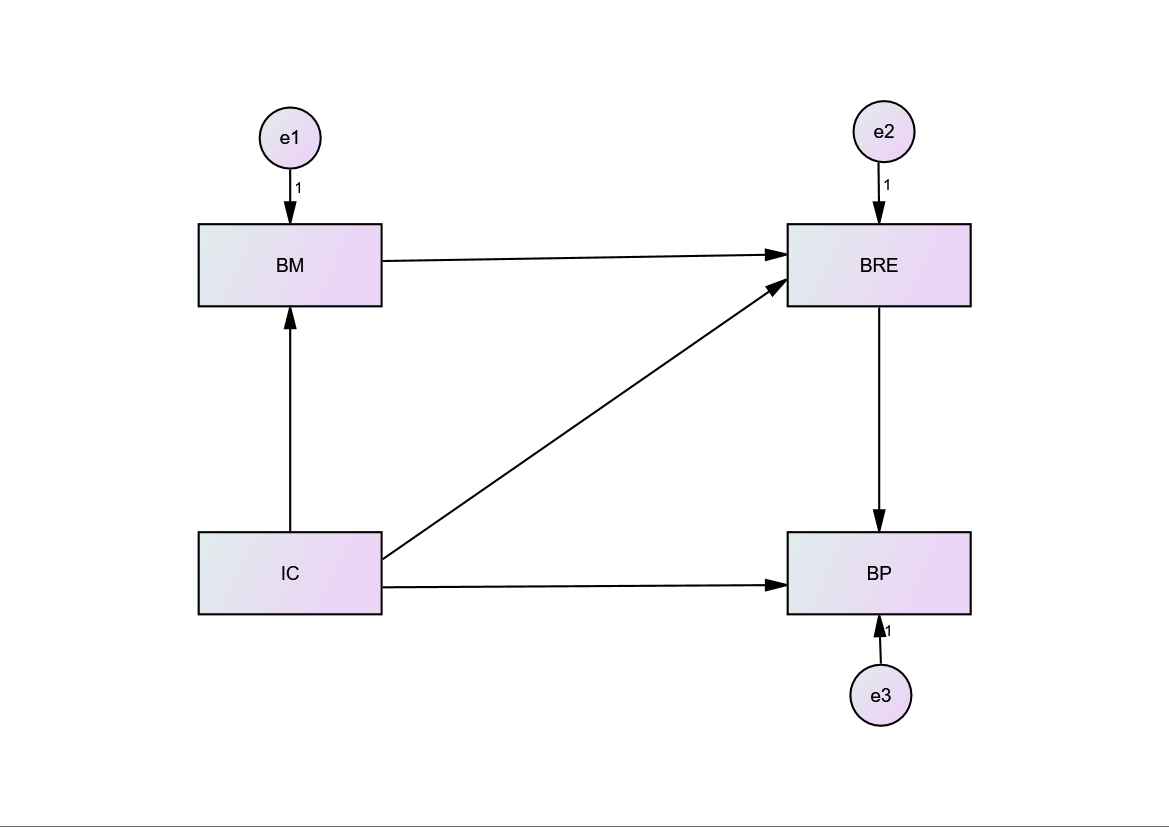
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**Figure 1**

**Research model**



**Table 1**

Frequencies (F) of the innovative business model

|  |  |  |  |
| --- | --- | --- | --- |
| Scale | | *F* | % |
|  | Rarely | 10 | 4.9 |
| Sometimes | 68 | 33.0 |
| Very Often | 103 | 50.0 |
| Always | 25 | 12.1 |
| Total | 206 | 100.0 |

**Table 2**

Frequencies of intellectual capital

|  |  |  |  |
| --- | --- | --- | --- |
| Scale | | *F* | % |
|  | Rarely | 2 | 1.0 |
| Sometimes | 38 | 18.4 |
| Very Often | 118 | 57.3 |
| Always | 48 | 23.3 |
| Total | 206 | 100.0 |

**Table 3**

Frequencies of business reengineering

|  |  |  |  |
| --- | --- | --- | --- |
| Scale | | *F* | % |
|  | Rarely | 5 | 2.4 |
| Sometimes | 38 | 18.4 |
| Very Often | 112 | 54.4 |
| Always | 51 | 24.8 |
| Total | 206 | 100.0 |

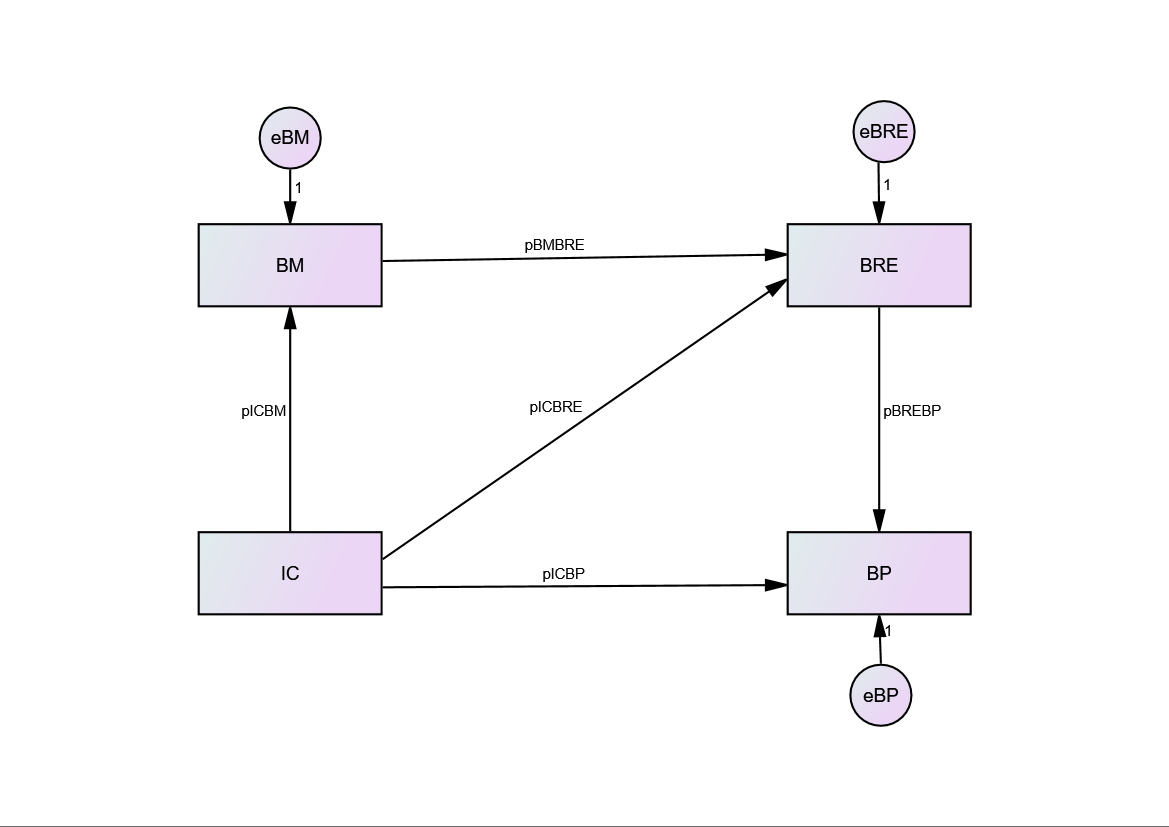
**Table 4**

Business performance frequencies

|  |  |  |  |
| --- | --- | --- | --- |
| Scale | | *F* | % |
|  | Rarely | 3 | 1.5 |
| Sometimes | 15 | 7.3 |
| Very Often | 103 | 50.0 |
| Always | 85 | 41.3 |
| Total | 206 | 100.0 |

**Figure 2**

Model with standardized coefficients



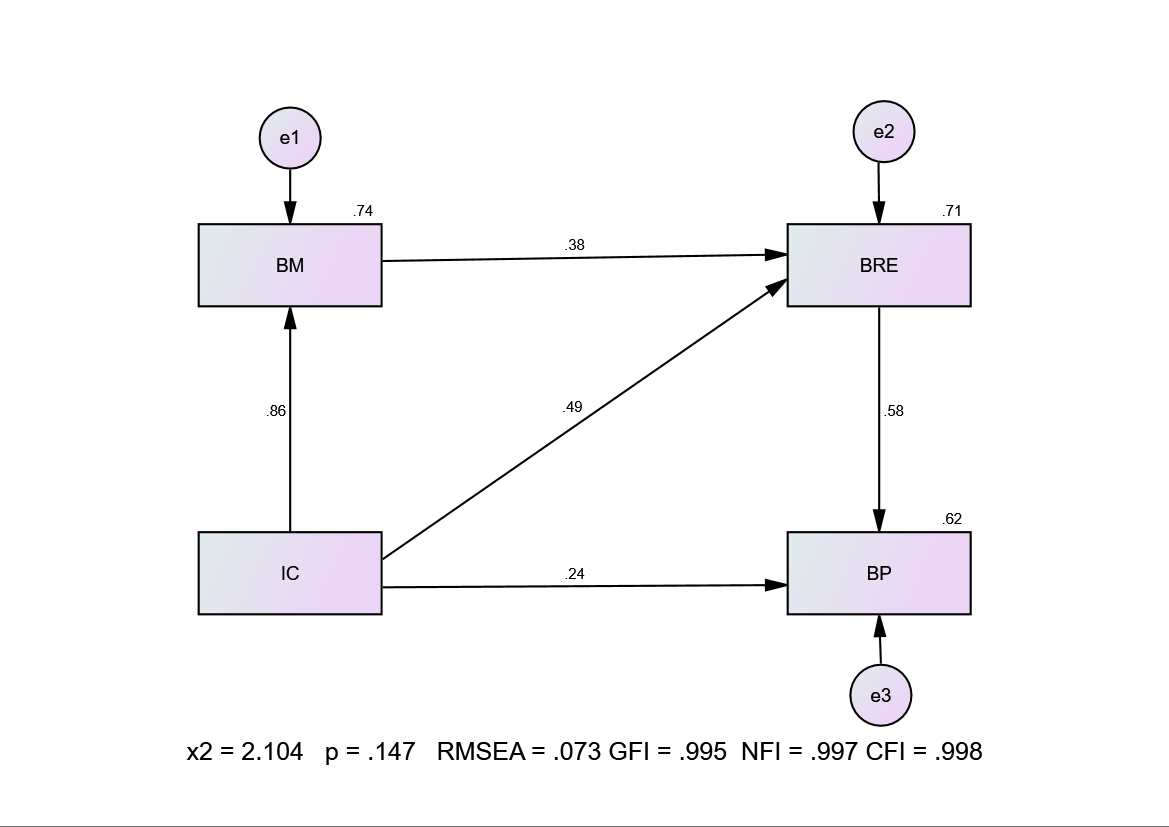
**Table 5**

Goodness of fit statistics

|  |  |  |
| --- | --- | --- |
| Statistic | Abbreviation | Criterion |
| **Absolute fit** |  |  |
| Chi-squared | *X2* | Significance level > .05 |
| Ratio chi-squared/degrees of freedom | *X2/*df | Less than 3 |
| **Comparative fit** |  |  |
| Comparative fit index | CFI | ≥ .95 |
| Tucker-Lewis index | TLI | ≥ .95 |
| Normed fit index | NFI | ≥ .95 |
| **Parsimonious fit** |  |  |
| Parsimonious normed fit index | PNFI | Close to 1 |
| **Other** |  |  |
| Goodness of fit index | GFI | ≥ .90 |
| Adjusted goodness of fit index | AGFI | ≥ .95 |
| Root mean squared residual | RMR | Close to zero |
| Root mean squared error of approximation | RMSEA | < .10 |

**Figure 3**

Research model with the AMOS software results



**Table 6**

Total (T), direct (D) and indirect (I) effects of the variables that were included in the model

|  |  |  |  |
| --- | --- | --- | --- |
|  | IC | BM | BRE |
|  | T = .858 |  |  |
| BM | D = .858 | 0 | 0 |
|  | I = 0 |  |  |
|  | T = .820 | T = .383 |  |
| BRE | D = .491 | D = .383 | 0 |
|  | I = .328 | I = .0 |  |
|  | T = .714 | T = .221 | T = .579 |
| BP | D = .240 | D = .000 | D = .579 |
|  | I = .474 | I = .221 | I = .000 |