MARKET ORIENTATION, KNOWLEDGE MANAGEMENT, ENTREPRENEURIAL ORIENTATION AND PERFORMANCE OF NIGERIAN SMEs

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ABSTRACT

The purpose of this study is to investigate the relationships between market orientation, knowledge management, and entrepreneurial orientation on the performance of Nigerian small and medium enterprises (SMEs), with the moderating and mediating effects of business environment and organizational culture respectively. Literature was extensively reviewed in management and other related fields for better understanding of past, present and future needs in the study area. Although their relationships have generated considerable scholarly interest, few studies have actually been conducted among SMEs in Nigeria. SMEs are essential to economic growth in Nigeria and they are a major source of employment and contribute significantly towards the gross domestic products. Based on a theoretical consideration, a model was proposed to examine these relationships. A cross-sectional survey design was adopted and the unit of analysis was the organization, which is SME performance in Nigeria; and the owner/managers of SMEs were the respondents. The study employed systematic random sampling technique in data collection, with a sample size of 640 SMEs. A combination of descriptive and inferential statistics was used to analyze the data collected using Statistical Package for Social Science (SPSS) for window version 20. Hence, both multiple regression and hierarchical regression analysis were used. The findings of this study reported that knowledge management and entrepreneurial orientation have direct significant positive relationship with firm performance, while market orientation was not found to be a predictor of SME performance in Nigeria. The result of hierarchical regression (moderation test) established that business environment was not found to moderate the relationships between market orientation, knowledge management, entrepreneurial orientation and firm performance. The findings of mediation test indicated that organizational culture partially mediated the relationships between knowledge management, entrepreneurial orientation and firm performance. Finally, study implications for theory and practice, limitations, conclusions as well as direction for future research were provided and discussed.

Keywords: market orientation, knowledge management, entrepreneurial orientation, organizational culture, business environment

ABSTRAK

Kajian ini bertujuan untuk mengenalpasti hubungan di antara orientasi pasaran, pengurusan pengetahuan, dan orientasi keusahawanan terhadap prestasi perusahaan kecil dan sederhana (PKS) di Nigeria, dengan kesan penyederhana persekitaran perniagaan dan pengantara budaya organisasi. Sorotan literatur telah dilakukan secara meluas dalam pengurusan dan bidang-bidang lain yang berkaitan untuk pemahaman lebih baik bagi keperluan masa lalu, masa kini dan masa hadapan. Walaupun hubungan di antara variabel-variabel ini telah menjana kepentingan ilmiah yang agak besar, hanya sedikit sahaja kajian yang benar-benar telah dijalankan ke atas PKS di Nigeria. PKS adalah penting kepada pertumbuhan ekonomi di Nigeria dan merupakan sumber utama pekerjaan dan menyumbang dengan ketara kepada keluaran kasar dalam negara. Berdasarkan pandangan teori, model telah dicadangkan untuk mengenalpasti hubungan-hubungan ini. Reka bentuk kajian rentas telah diguna pakai dan unit analisis yang digunakan adalah organisasi iaitu prestasi PKS di Nigeria manakala pemilik/pengurus PKS di ambil sebagai responden. Kajian ini menggunakan teknik persampelan rawak bersistematik untuk pemungutan data dengan saiz sampel sebanyak 640 PKS. Gabungan statistik deskriptif dan inferensi telah digunakan untuk menganalisis data yang dikumpul menggunakan Pakej Statistik Untuk Sains Sosial (SPSS) versi 20. Justeru kedua-dua regresi berganda dan analisis regresi hierarki telah digunakan. Hasil kajian ini melaporkan bahawa pengurusan pengetahuan dan orientasi keusahawanan mempunyai hubungan positif secara langsung yang signifikan dengan prestasi firma, manakala orientasi pasaran didapati tidak menjadi peramal prestasi PKS di Nigeria. Hasil daripada regresi hierarki (ujian penyederhanaan) membuktikan bahawa persekitaran perniagaan tidak memberi kesan ke atas hubungan antara orientasi pasaran, pengurusan pengetahuan, orientasi keusahawanan dan prestasi firma. Hasil-hasil penemuan ujian pengantaraan menunjukkan bahawa budaya organisasi bertindak sebagai pemboleh ubah penyederhana sepenuhnya antara pengurusan pengetahuan, orientasi keusahawanan dan prestasi firma. Akhir sekali, implikasi kajian kepada teori dan amalan, batasan, kesimpulan serta hala tuju masa depan penyelidikan telah diberikan dan dibincangkan dalam kajian ini.

Kata kunci: orientasi pasaran, pengurusan pengetahuan, orientasi keusahawanan, budaya organisasi, persekitaran perniagaan

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LIST OF ABBREVIATIONS

BE	Business Environment
BOI	Bank of Industry
CBN	Central Bank of Nigeria
CMD	Centre for Management Development
DM	Demographic Information
ECOWAS	Economic Community of West African States
EO	Entrepreneurial Orientation
FA	Factor Analysis
FIIR	Federal Institute of Industrial Research
FP	Firm Performance
FR	Frequency
IDC	Industrial Development Centers
ITF	Industrial Training Fund
KM	Knowledge Management
KMO	Kaiser – Meyer – Olkin
KSEEDS	Kano State Economic Empowerment and Development Strategy
M	Mean
MO	Market Orientation
MSA	Measure of Sampling Adequacy
NBCI	National Bank for Commerce and Industry
NCI	National Council on Industry
NDE	National Directorate of Employment
NERFUND	National Economic Reconstruction Fund
NIDB	Nigerian Industrial Development Bank
OC	Organizational Culture
PBT	Profit Before Tax
PCA	Principal Component Analysis
PRODA	Project Development Agency
RBV	Resource Based View
RMRDC	Raw material Research and Development Council
SD	Standard Deviation
SME	Small and Medium Enterprises
SMEDAN	Small and Medium Enterprises Development Agency of Nigeria
SMEEIS	Small and Medium Enterprises Equity Investment Scheme
SPSS	Statistical Package for Social Science
SSICS	Small Scale Industries Credit Scheme
TQM	Total Quality Management
VIF	Variance Inflated Factor

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Small and medium enterprises (SMEs) have been widely acknowledged as the springboard for sustaining economic development. They are expected to play the role of entrepreneurial enhancement, to serve as facilitator of economic delivery and national development. They have also been featured by many micro and other smaller businesses in an unorganized way (Abiodum 2003), and accounted for a larger percentage of the working population. SMEs serve as a source of employment generation (Rahnama, Mousavian & Eshghi 2011; Syed, Shah, Ahmadani & Shaikh 2012; Mahmood & Hanafi 2013), and innovation (Uwalomwa & Ranti 2009) which in turn stimulates capacity building and diffusion of skills. Over the years, SMEs in Nigeria provides a greater percentage of job opportunities of above 70 percent, thereby making the citizens very productive, which in turns helps in capital formation (Dauda & Akingbade, 2010; Irefin, Abdulazeez & Tijani, 2012).

Despite their contribution in employment generation as well as innovation through technological enhencement, SMEs in Nigeria have been facing challenges such as inadequate skills for entrepreneurship, and lack of market orientation (Oluboba, 2003), high enterprise death rate, inadequate manpower, poor savings culture

(Mwobobia 2012a, Mwobobia 2012b), constraint in sourcing for the required fund, societal and transparency problems (Larry 2011), and inability in getting the required information (Tiemo 2012). SME performance in Nigeria is an issue of serious concern and evidences have proved that there is a persistent decrease in the performance of the SME sector. In 2001, 2007, 2012, the contribution of SME to gross domestic production (GDP) was 62.1 percent, 50 percent, and 46.54 percent respectively. The statistics above clearly pointed out the reduction/poor performance of the sector, hence the need to conduct empirical studies on the performance of the SME in Nigeria.

Oyedijo, Idris and Aliu (2012) attributed poor market orientation as the major cause of SME failure in Nigeria; and this is supported by Oluboba (2003), and Mclarty, Pichanic and Srpova (2012) who viewed poor market orientation as one of the factors associated with low SME performance in Nigeria. In addition, Kanyabi and Devi (2011, 2012) attributed the lack of marketing knowledge and skills as one of the major causes of SME poor performance, while Egbu, Hari and Renukappa (2005), Sabri (2005), Daud and Yusoff (2010) viewed SME failure to be a result of neglect and inadequate knowledge management. Tan (2011) asserted that knowledge management has become the most important driving force for achieving economic objectives, and hence need to be carefully considered since failure result in inability to attain organizational goals. Meanwhile, Ogunsiji and Kayode (2010) identified poor entrepreneurial orientation as a major challenge facing Nigerian entrepreneurs.

Awang, Khalid, Yususf, Isma'il and Madar (2009) observed that some of the reasons for SME failure are due to their weaknesses in strategizing and integrating entrepreneurship. Idar and Mahmood (2011) emphasized the need of having sound entrepreneurial orientation in all small and medium firms for better performance. Fatoki (2012) and Zainol, Norhataye and Daud (2011) pointed out entrepreneurial orientation as a significant factor that improves SME performance and reduces its high rate of failure.

Several variables were reported in different studies to predict performance, and these include strategic human resource management, innovation, corporate social responsibility, social context, dynamic competence, learning orientation, government support, total quality management, technical competence, firm characteristics, firm size, individual determinants as well as the intensity of a marketing decision. Market orientation, knowledge management and entrepreneurial orientation were selected for this study because they constitute the major issues found the predict performance within the study context.

Studies have shown that one of the factors that lead to SME performance is the market orientation (MO). As the name implies, it refers to any deliberate attempt made to consider the needs and wants of customers as the priority. According to Narver and Slater (1990) there are three behavioral elements with respect to the MO: 1) customer orientation; 2) competitor orientation; and 3) inter-functional coordination. There are also several empirical literatures on knowledge management and organizational performance. Knowledge Management is the management of organizations information and possessions that can improve many characteristics of organizational performance so as to be more intelligent performing (Gupta, Iyer, & Aronson, 2000).

However, other studies have shown the relevance of entrepreneurial orientation on performance. Research on entrepreneurial orientation (EO) has come to be a significant concept in the study of entrepreneurial firms or corporate entrepreneurship (Covin, Green & Slevin, 2006). Miller (1983) viewed entrepreneurial firms as those that are taking risks, very innovative, and always being proactive. Several studies have also examined the impact of business external environment on firm performance. Hence, somebody of literature exists in this respect. For example, Lucky and Minai (2011) have asserted the relevance of external environment in ascertaining the success and/or failure of the entrepreneurial firms.

Organizational culture as a variable has been widely studied by researchers because of its possible linkage to performance. It refers to the systematic way of sharing values and beliefs that affect the entire members of such organization and their expectations (Schien, 1992, 1994). Every organization has its unique norms and values which are peculiar to its yearnings and aspirations, which inevitably includes values, norms, attitudes and behaviors that characterized the day-today functioning of that organization. While organizational culture is not the only determinant in the success or failure of a business, a positive organizational culture however can have an important rewards to an organization in terms of providing an enjoyable working environment that will result in achieving business performance. This will inevitably increase the level of cooperation. Hence, organizational culture is recognized as a major contributor to information as it denotes a major source of competitive advantage for organizations especially SMEs in improving their business performance, through increased novelty, originality and providing more chances for SMEs to compete favorably.

Therefore, the following have been identified as the major problems facing small and medium enterprises in Nigeria: Poor market orientation, inadequate knowledge management, poor entrepreneurial orientation, unfavourable government policies which is to do with environment, lack of sound business culture, poor investment in agriculture, lack of business infrastructure (Onu & Ekine, 2009; Uwalomwa & Ranti, 2009; Ukenna, Ijeoma, Anionwu & Olise, 2010; Okpara, 2011; Okoli, 2011; Atowodi & Ojeke, 2011; Elem, 2012; Oguntuga, 2013).

1.2 Problem Statement

The non-performance of small and medium enterprises (SMEs) is an issue of serious concern to all Nigerians and other stakeholders (Ibru, 2013). The current Director-General of Small and Medium Enterprises Development Agency of Nigeria (SMEDAN), Nadada (2013), admitted that SMEs in Nigeria are faced with a lot of problems which includes, among others inadequate knowledge of managing firms, poor marketing skills, low entrepreneurial spirit, lack of access to funding, poor infrastructure, globalization threat, unconducive environment, insecurity, decline in productivity and so on. Other common practical issues regarding the non-performance of the SME in Nigeria is a subject of discussion to all. Nkechi (2013), was reported to itemize the above mentioned factors as major challenges confronting women entrepreneurs in the country. Elem (2012) and Oguntuga (2013), highlighted the danger that the Nigeria economy is facing as a result of neglects in the SME sector. In another related issue, the Centre for Research and Documentation (2013), stated that over 20 tanneries owned by Nigerians representing 49 percent in Kano State have closed down. According to CRD, there are 41 tanneries throughout the country and over 30 are located in Kano. The report indicated that the collapse of these factories resulted to unemployment, loss of market and inevitably affects entrepreneurship and the entire Nigerian economy.

Several studies have been conducted in relation to market orientation and firm performance, but there is a mixed findings. Among the studies that reported a positive and significant relationship between the two constructs includes Hooley, Cox, Fahy, Shipley, Beracs and Fonfara (2000); Slater and Narver (2000); Shoham and Rose (2001); Subramanian and Gopalakrishna (2001); Harris and Ogbonna (2001); Agarwal, Erramalli and Dev (2003); Grainer and Padanyi (2005); Tajeddini, Trueman and Larsen (2006); Haugland, Myrtveit and Nygaard (2007); Olavarrieta and Friedmann (2008); Li, Youngbin, Justin and Liu (2008); Gaur, Vasadavan and Gaur (2009); Morgan, Douglas and Vorhies (2009); Dauda and Akingbade (2010); and Oyedijo, Idris and Aliu (2012).

However, other studies that did not establish any significant relationship between market orientation and firm performance include Au and Tse (1995); Demirbag, Tatoglu and Zaim (2006); Ghani and Mahmood (2011); Suliyanto and Rahab (2012). The findings above revealed that market orientation did not have a direct significant relationship with firm performance. Demirbag *et al.*, (2006) reported that MO to firm performance is only positive with the mediation of TQM, whereas the findings of Suliyanto and Rahab established that MO to performance is positive with the mediation of innovation. This means a negative relationship between the two constructs. Hence, the above result signifies inconsistent findings in the relationship between market orientation and firm performance.

Furthermore, similar studies were conducted to look at knowledge management and firm performance (Michael 2010; Janepuengporn & Ussahawanitchakit, 2011; Annette & Trevor, 2011; Davood & Morteza 2012). Michel (2010) reported a significant and positive relationship between the constructs. Janepuengporn and Ussahawanitchakit (2011), in their study also found a similar result. Annette and Trevor (2011), examined knowledge management and firm performance, and reported a positive relationship between some knowledge management posesions (e.g. knowledge application, organizational culture), while other knowledge management posessions (e. g. Information conversion and technology) did not relate to firm performance. The results of Davood and Morteza (2012) appeared to have established a positive and significant effect between the two constructs.

In another related study conducted by Mehrdad, Abdolrahim and Hamidreza, (2011), they concluded that entrepreneurial orientation directly affects firm performance, while Su, Xie and Li (2011), also found a match between EO to performance relation in established ventures, and a mis- match between EO to performance relationship in new ventures, hence a mixed findings. Sharma and Dev (2012) reported a positive relationship between entrepreneurial orientation and Firm performance. Anderson (2010) established a negative relationship between entrepreneurial orientation to performance. Wales, Gupta and Mousa (2011) asserted that most EO studies were conducted in Europe and Latin America. While most of EO literature was conducted in the USA. They suggested in their findings an examination of the applicability of EO outside US context. They further argued on the omission of international EO research in so many countries, i.e. Brazil, India and Russia. Wales *et al.*, (2011) argued for the need for EO studies in other countries with socio- cultural differences from that of the US and other developed nations. Ndubisi and Iftihar (2012) recommend further research on entrepreneurial orientation to performance relationship in different sectors and context. Another recommendation on market orientation, entrepreneurial orientation to performance relationship is given by Musa, Abd Ghani and Ahmad (2011).

Based on the above, Suliyanto and Rahab (2012) recommended the inclusion of business environment as a moderating variable between market orientations to performance relationship. Zainol *et al.*, (2011) recommended the inclusion of organizational culture to mediate in the relationship between EO and firm performance. This is in line with Baron and Kenny's (1986), assumption that were independent variable directly relates to mediator and mediator relates directly to dependent variable, then there is the possibility of mediation between the independent variable and dependent variable which signifies a direct and indirect relationship between the independent and dependent variables respectively. Based on this argument, all the independent variables MO, KM, EO have a significant positive relationship with organizational culture, and organizational culture significantly relates to the dependent variable which is the firm performance. Therefore, possibility of mediation arises.

Organizational culture is used in this study as a mediator in the relationship between MO, KM, EO and firm performance. Based on the available literature consulted, the researcher had not come across any study that integrates MO, KM, and EO with both the moderating and mediating variables of BE and OC. Even though there have been many studies that attempted to establish the relationship between MO, KM and EO on the performance of Small and medium enterprises (SMEs), there is the need to have a more comprehensive study with a very sound approach that will look into SMEs performance with the moderating and mediating effects of BE and OC respectively (Herath & Mahmood, 2013).

Therefore, reduction of small and medium enterprises performance in Nigeria is an issue of serious concern with both practical and theoretical justification which requires empirical investigation considering the role played by the sector toward overall sustainable economic development.

1.3 Research Questions

Based on the above problem statement, the major question which the study attempt to provide answer to is what is the relationship between market orientation, knowledge management, and entrepreneurial orientation on small and medium enterprises' performance in Nigeria? Based on the major question, the following specific questions will be raised in order to guide the study:

1) Is there a significant relationship between market orientation and firm performance?

2) Is there a significant relationship between knowledge management and firm performance?

3) Is there a significant relationship between entrepreneurial orientation and firm performance?

4) Does business environment moderate the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance?

5) Does organizational culture mediate the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance?

1.4 Research Objectives

Based on the above research questions, the goal of this study is to examine the relationship between market orientation, knowledge management and entrepreneurial orientation on small and medium enterprise performance (SMEs) in Nigeria with both the moderating and mediating effects of business environment and organizational culture. In order to achieve the goal of the study, the following specific research objectives will be developed to take care of the research questions. Hence, the first objective will take care of the first research question; second objective will lead to answering second research question and so on till the last objective which will handle the last question in this order. The specific research objectives of the study are:

1) To examine the relationship between market orientation and firm performance;
2) To examine the relationship between knowledge management and firm performance;
3) To examine the relationship between entrepreneurial orientation and firm performance;
4) To determine whether Business environment moderates the relationship between market orientation and firm performance
5) To determine whether Business environment moderates the relationship between knowledge management and firm performance.
6) To determine whether Business environment moderate the relationship between entrepreneurial orientation and firm performance.
7) To determine whether organizational culture mediates the relationship between market orientation and firm performance
8) To determine whether organizational culture mediates the relationship between knowledge management and firm performance
9) To determine whether organizational culture mediates the relationship between entrepreneurial orientation and firm performance

1.5 Significance of the Study

First, the study would contribute to the existing body of knowledge by adding moderator and mediator which other studies have failed to consider. Secondly, the theory will be tested in Africa, particularly Nigeria, as opposed to other studies that were conducted in different parts of the world. The uniqueness of Nigeria from other parts of the World is seen from the side of its economic development (an emerging economy), the level of awareness and understanding on the importance attached to research is low compared to the developed nations. Most SME owner/managers in Nigeria attributed research with increased in tax, hence the need to induce them to participate in the survey. Government support toward SME development is not adequate (Oluboba, 2002). Third, the methodology adopted for the study, i.e. the instrument to use in measuring the variables under study is an additional contribution to the measurement as they will further be tested in the Nigerian context. Most of strategic orientations to performance relationship literature were conducted in developed countries, conducting study in Nigeria will add to the understanding as to whether the measuring instruments will still be relevant in other contexts, different from that of developed economies.

The study will contribute to the industry by giving the overall outcome on the examination of strategic orientation to performance relationship. The present state of SME activites and contribution to the gross domestic product and the overall economy will clearly identify. SME owner/managers stand a chance in benefiting from the study findings, as the possible factors predicting their performance will be pointed, which in turn help them in assessing the strength and weakness. The study will help the Nigerian government in designing future entrepreneurship programs through the appropriate regulatory agency such as the small and medium entreprise development agency of Nigeria (SMEDAN). The central bank of Nigeria (CBN) is equally another beneficiary of the study outcome, as the finding will assist the CBN in resource allocation and other directives to commercial banks in SME development.

The study would provide empirical evidence on the association among market orientation, knowledge management and entrepreneurial orientation on the performance of SMEs in Nigeria with both moderating and mediating effects of business environment and organizational culture. Thus, the present study will benefit business practitioners, government at various levels will benefit from the outcome of this study, in terms of making policies. It would also benefit academics in enhancing their knowledge and understanding concerning the variables under investigation within the Nigerian context. The study will serve as a guide to SME owners on what is important to their overall performance. It will also serve as a frame of reference for future research to students and other stakeholders. Finally, it will help in making relevant recommendations which will help toward achieving higher productivity through increased performance.

1.6 Scope of the Study

The study focuses on investigating the relationship between market orientation, knowledge management and entrepreneurial orientation on small and medium enterprises (SMEs) performance, with both moderating and mediating effects of business environment and organizational culture. The study will only cover Kano State; North- western part of Nigeria, unit of analysis is organization, however, only the owners/managers of SMEs are considered. Hence, the relationship between the variables under investigation will be studied from the owner/ managers viewpoints.

1.7 Definition of Terms

There are some key terms used in this study. The definitions of terms used in the study were based on the previous researches conducted.

1) Firm performance refers to the organization desire of success in doing business (Suliyanto & Rahab, 2012).

2) Market orientation is an organization's philosophy with emphasis on placing the customer at the center of firm plan and operations intended towards customer satisfaction (Suliyanto & Rahab, 2012).

3) Knowledge management is a vital strategic resource used by firms in order to gain considerable competitive advantage (Wang, *et al.*, 2009).

4) Entrepreneurial orientation is described as a willingness to engage in a more innovative; risky as well as uncertain activities in the market place, accurately discovers new opportunities before the competitor (Idar & Mahmood, 2011).

5) Business environment refers to, those factors that are both internal, that is within the control of a single business firm and external factors, which are beyond the control of a single business firm. In this study, business environment refers to only the external environment (Essie, 2012).

6) Organizational culture is seen as a shared set of values, norms, custom and belief which differentiate that organization from others (Al-Swidi, 2012).

7) SME are those enterprises whose total assets including working capital and excluding land and building is between five to fifty million Naira, but not exceeding five hundred million Naira, with a labor size of less than two hundred (SMEDAN, 2012).

1.8 Organization of the Thesis

This research will be presented in a sequence of six chapters. Chapter one provides the introduction for the study, which is outlined in order of issues relating to general background and motivation, statement of the problem, research questions, research objectives, significance of the study, as well as the scope which is the area to be covered during the study.

Chapter two provides a general overview of SME performance in Nigeria. Various Nigerian government policies and incentives for promoting SME as well as the role played by the sector, problems and challenges of the SME sector equally discussed. Chapter three reviews the past and existing literature in the area of SME which is specifically related to market orientation, knowledge management, entrepreneurial orientation with both the moderating and mediating variables of business environment and organizational culture. The chapter also provides basic definitions of concepts of all the dependent, independent, moderating as well as the mediating variables under the study. It also examines the relationship between the variables in a more general context, hence the hypotheses developed and theoretical underpinning discussed.

Chapter four offers the research methodology for this study. It includes the research design, population of the study, sample size and sampling design, unit of analysis, operationalization and measurement of variables, instrumentation, control for measurement error, questionnaire design, data collection procedure, a technique for data analysis, reliability and validity as well the outcome of pilot study. Chapter five will then report the result of the study. In this chapter, data collection process and survey response were discussed as well as the issue of non-response bias. Data screening has also been conducted mainly for the detection of missing data and outliers. Descriptive statistics are where the respondents' profile are presented and interpreted. Assumptions of multiple regression analysis to ensure compliance in the form of normality, linearity, multicollinearity and homoscedasticity. Results of factor analysis are also presented in this chapter for both the dependent, independent, moderating as well as the mediating variables. Mean and standard deviation issues also discussed correlation analysis, multiple regression results, hierarchical regression results (moderation and mediation) tests as well as a chapter summary presented and discussed. Chapter six has the focus of providing a general summary, discussions, conclusion and recommendations of the study. In the chapter, implications and limitation of the study as well as direction for future study shall be discussed.

CHAPTER TWO

SMALL AND MEDIUM ENTERPRISES IN NIGERIA

2.1 Introduction

In this chapter attempt is made to provide an overview of SMEs in Nigeria, the role and associated benefits of Nigerian SMEs, problems and challenges as well as various efforts undertook by different governments through policies and programs aimed at promoting SME activities in the country.

2.2 SME Development in Nigeria

Nigeria's economy is the second largest in Africa with a gross domestic product of about $43.4 billion in 2004 (World Bank, 2005). However, 70 percent of its population lives below the poverty line with an average per capital income of $300 (SMEDAN, 2012). Its economy is made up of both oil and non-oil generating subdivisions, with the middle income oil producing economy of about five million people having a per capita earnings of about $2,200 and the majority who are the poor, share non-producing economy (World Bank, 2005). While oil and gas manufacturing result for over one quarter of the foreign exchange earnings and above 50 percent of budgetary revenues, the agricultural sector is still the Nigeria's biggest economy (SMEDAN, 2012). Most Nigerians get their income from both agriculture and activities of SMEs. Statistics on the SMEs number stand at 22918 registered as at 2012, but the exact number of informal SMEs in Nigeria stand at 17, 284, 671 (SMEDAN, 2012). However, the formal SMEs were categorized into twelve as agriculture, hunting, poultry, forestry and fishing; mining and quarrying; manufacturing; building and construction. wholesale and retail trade; hotels and restaurants; financial intermediation; transport, storage and communication; real estate and renting; education; health and social works; other community, social and personal activities respectively. Most SMEs, especially the larger ones, are clustered around population centers in Lagos, Port Harcourt. Kano and the Federal Capital Territory (FCT), however many micro and small enterprises can be found operating at the village level all over the country.

Locations of most SMEs appear to be along secondary, tertiary, and other major roads in and around market centers (World Bank, 2005). SMEs account for about 32, 414, 884 employment generation in Nigeria as at 2012 (SMEDAN, 2012). It is documented that out of 22918 SMEs in Nigeria, Lagos state has the highest number of SME concentration of about 4535, followed by Kano with 1809, Oyo and Kaduna states are after Kano with 1394 and 1282 respectively. Osun, Bayelsa and Zamfara states have the least SMEs concentration with 341, 134 and 100 respectively (SMEDAN, 2012).

Table 2.1

Summary of Ownership Status

Form of Business Ownership	Number	Percentage
Sole proprietorship	13169	57.5
Partnership	1898	8.3
Private limited liability	6239	27.2
Cooperative	298	1.3
Faith based organizations	1081	4.7
Others	233	1.0
Total	22918	100

Source: SMEDAN, 2012

From the table above, it can be deduced that most Nigerian SMEs are owned through sole proprietorship, a business that is owned, managed, financed and controlled by one person with 13169 representing 57.5 percent. Private limited liability, ownership is next to sole proprietorship with 6239 representing 27.2 percent. Partnership form of business ownership has a total of 1898 SMEs which stands at 8.3 percent. Faith based organizations, cooperatives and others carries 1081, 298 and 233 representing 4.7 percent, 1.3 percent and 1.0 percent respectively.

The center of commerce in northern part of Nigeria is Kano state, which is also the second most developed and industrialized state in Nigeria and the people are notably known for their commercial engagements. The state was created on April, 1968 and the population has been estimated to be over 12 million people. Kano indigenous is known to be very innovative and hardworking. Agriculture is the predominant activities of its inhabitant which constituted more than half of rural dwellers. Prior to the discovery of oil in 1970's Kano was the largest producer of groundnuts, although there were other vital crops manufactured in commercial quantities, such as maize, guinea corn, cotton and other varieties of vegetables. The state also witnesses the occurrence of solid minerals which includes tin, gold, stones, zinc, copper and so on. Currently there are over 1829 small and medium firms located in the three major industrial zones in Kano. These industrial centers are Sharada, Challawa and Bompai (SMEDAN, 2012).

It has been on record that Kano witnessed the establishment of so many manufacturing enterprises, such as the groundnut milling, tanneries, metal processing companies, confectioneries, textile industries, garment making firms, and many more. Apart from the formal industrial center, there are hundreds of thousands of small and other commercial activities that constitute the Kano economy. Production of furniture, shoe making and handbags, blocks making industries, Welding business, especially door, windows, burglar proofs and many more are good characteristics of creative activities of Kano inhabitants. The Kantian Kwari textile market alone is reported to have a daily turnover of about N20 billion. Some of the vital items marketed in Ado Bayero Road, better known as Kasuwar Singer is another significant area of Kano economy. Kurmi is also a notable market with a long history for decades where traditional commodities of different varieties are traded (K-SEEDS, 2004).

2.3 Nigerian Government Policies and Incentives for Promoting SMEs

The Nigerian government has over the years fashioned out programs, policies and laws aimed at encouraging SME activities with the development of various agencies. Some of these policies and programs are:

i) Industrial Development Centers (IDCs): The establishment of IDCs dates back to 1964. The first IDC was set up in Owerri, and subsequently, the central government introduced the setting of more industrial centers at Zaria, Oshogbo, Maiduguri, Abeokuta, Sokoto, Benin city, Uyo, Bauchi, Ilorin, Port Harcourt and Ikorodu. The centers were to provide technical, managerial and accounting assistance to SMEs in woodworking, metal working, automobile repair, textile and leather work. The IDCs also perform some of the following functions: practical assistance in management and technical areas, provision of on the job training facilities, business counseling services among others.

ii) The Nigerian Industrial Development Bank (NIDB). The NIDB was formally launched in 1964 with the goal of providing credit facilities to industrialist more specifically medium and large scale enterprises. The scheme assisted so many small and medium enterprises in giving financial advice, soft loans, free consultation, and also recommends key guidelines and policy to government on ways to promote the sector.

iii) Central Bank of Nigeria (CBN): In 1970 the CBN instituted this program which was aimed at promoting and up-lifting the small firm sector. The policy required that both commercial and merchant banks should apportion a certain percentage to SMEs. Some of the CBN functions include; ensuring a sound financial system, articulating clear guidelines for implementation of the scheme, and capacity building.

iv) Small Scale Industries Credit Scheme (SSICS): This scheme was introduced in 1971 to provide practical and monetary support for SMEs. It also led to the establishment of the Small Scale Industries Credit Committee (SICC) aimed at looking into the fund set aside for the program throughout the country. The exercise intended to bring into contact state and central government grants so as to make credit available to SMEs.

v) Nigerian Bank for Commerce and Industry (NBCI): Nigerian Bank for Commerce and Industries was established in1973 with the primary goal of providing financial services to indigenous business more especially SMEs. NBCI was also given the mandate of administering the secured World Bank loan scheme I of 1984. The bank was later merged with Nigerian industrial development bank and National economic reconstruction fund to form the new bank for industry.

vi) World Bank II Loan Scheme. In 1987 the federal government of Nigeria entered into negotiation with World Bank, aimed at finding possible ways of assisting small and medium enterprises in the country. The loan facility was approved by the World Bank in 1989, and the unit in charge of SMEs development was given mandate for execution. Under the scheme a good number of what was called participating banks benefitted from it. At the inception of the program so many hurdles arose including inadequate publicity, slow in loan disbursement, and multiplicity of approval processes.

vii) The National Directorate of Employment (NDE): NDE scheme introduced in 1986, served as another way, over which government developed SMEs, and part of its function is a youth empowerment and vocational skills development.

viii) National Economic Reconstruction Fund (NERFUND): The Federal government introduced this scheme in 1989. The basic thrust of the scheme is toward making available both long and medium term soft fund to indigenous SMEs such as manufacturing, mining, quarrying and others.

ix) International Financial Assistance: The Nigerian government has on several occasions approached worldwide monetary organizations to source the required financial resources for the SMEs. Such financial agencies include the World Bank, African development Bank.

x) Small and Medium Enterprises Equity Investment Scheme (SMEEIS): The scheme was initiated as a result of poor performance of the industrial sector of the Nigerian economy. Despite the relative importance of the sector, more especially the manufacturing sub-sector, CBN established the scheme in 2001. The CBN in collaboration with the Bankers Committee agreed on condition that 10% of the annual profit before tax (PBT) is to be set aside by each and every bank towards the promotion of SMEs. Banks were given free hands in the selection of the enterprise to financed.

xi) Small and Medium Enterprises Development Agency of Nigeria (SMEDAN): SMEDAN was established in 2003, with the primary objective of promoting small firms sector of the economy. The following are some of the objectives of SMEDAN: employment generation, poverty alleviation, wealth creation, improvement on the utilization of local raw materials, facilitation of access to local and foreign markets, to motivate on the utilization of local technology, to facilitate access to foreign technology, to facilitate the development of rural areas, to facilitate access to credit, to facilitate access to other factors of production.

xii) Other Technical and Extension Services Programs: These include activities of the Industrial Training Fund (ITF), Raw material Research and Development Council (RMRDC), Federal Institutes of Industrial Research, Oshodi (FIIRO), Project Development Agency (PRODA), and Centre for Management Development (CMD).

The policies and programs above were initiated by different governments at varying situations and circumstances, aimed, directly or indirectly at the development and promotion of the SME sector (Abiodum, 2003; Aminu, 2009).

2.4 Roles of SMEs in Nigeria

It has been on record that SMEs contribute greatly towards the promotion of the Nigerian industrial sector. This has been studied by many researchers and documented in the SME literature. According to Kurfi (1997), SME play the following roles in Nigeria economy, which includes among others:

i) Employment Generation: SMEs assists government in the provision of employment opportunities as to many people in the country as possible, thereby reducing unemployment in the society. These enterprises operate in urban, semi-urban and rural areas and by this they are able to provide a means of livelihood to the inhabitants of such areas by ways of employment.

ii) Use of Local Resources: Small and Medium enterprise sector is geared towards the production of simple consumer goods that use local raw-materials as compared to modern large scale manufacturing establishments. Industries like textiles, food and beverages; furniture and many more depends largely on local resources.

iii) Entrepreneurship Development: The growth of SMEs has brought about the development of entrepreneurial activities in the sense that entrepreneurs have access to local raw materials and with little capital and initiative they can engage in small and medium scale activities.

iv) Conservation of Foreign Exchange: One of the major contributions of SMEs is the conservation of foreign exchange through import substitution. Because the total production of SME sector has been inadequate to meet the demand of the local consumption, the question of export hardly arises. However, the product from the sector will serve as the substitutes for those which might have been imported with considerable amount of foreign exchange. With the rapid development of SMEs, import of certain items is gradually reducing while the local production of such items is encouraged.

v) Equitable Distribution of Income and Wealth: SMEs development does not concentrate on one particular area of the economy or state, rather they exist in every part of the country and each part will have several types of such enterprises. This makes possible for them to share almost equally all facilities and incentives made available to them by the government. For instance, the creation of Small Scale Industrial Centers in every state of the federation and from which the sector benefited. Thus, SME growth potentials are bound to ensure equitable distribution of income and wealth to many people.

vi) Preservation of Cultural Heritage: The industrialists in the SME sector study the needs, culture, the values of the particular society within which they make their production, and therefore it is tailored towards the satisfaction of those needs, wants, cultures, values of the consumers. By so doing Small and Medium Entrepreneurs ensure the preservation of the cultural heritage of that society, and in most cases they engage in the production of products in accordance to the cultural background of the community in which they operate.

vii) Encouragement of Traditional Craftsmanship: There are a large number of traditional SMEs in the country. This sector consists of many household units carrying a diverse type of industrial activities in a more traditional manner. This situation offers substantial opportunity for intensive development and improvement of traditional craftsmanship as an effective means of production. Many small and medium entrepreneurs use their traditional skills, particularly in those areas like weaving, leather works, shoe making, and carpentry in their processes, thereby encouraging local and traditional craftsmanship.

viii) Production of Intermediate Goods: Small and Medium Enterprises Produce the basic inputs of big firms, thereby, serving as mediator between the available resources and larger organizations.

ix) Capital Formation: SMEs contribute to capital formation, and they are the major sources of private savings for productive purposes. SMEs are also known to acquire relatively little infrastructural investment, and to utilize locally available raw materials instead of relying on exports. Furthermore, SMEs are able to look inwards and identify / develop products for domestic consumption and the export market as a means of earning foreign exchange for their country.

x) A Source of Income Earning: Small and medium enterprises contribute in increasing government revenue; this is seen in the form of taxes paid to the government.

Salami (2003) identified the following benefits attached to SMEs in Nigeria as: utilization of local resources, output expansion, transformation of indigenous technology, production of intermediate goods, ensuring even development, expanding government revenue as well as employment generation. Okpukpara (2009) examined the following merits attached to SMEs as: resources are localized and accessible, provision of flexible production base, ability to generate new market and demand for a product, employment of simple technology, activity based which is crucial for rural economy through provision of employment and poverty alleviation as well.

2.5 Problems and Challenges of Small and Medium Enterprise in Nigeria

Many factors have been identified in many studies as the major problems and challenges confronting SMEs in Nigeria, which contribute significantly to their pre-mature death. In spite of numerous benefits derived from SMEs in Nigeria, Oluboba (2003) came up with the following problems which include:

i) Difficulty in Sourcing of Capital: Most commercial and merchant banks in Nigeria are not complying with the CBN guideline in helping SMEs through provision of required funds. The common problem SMEs face is the issues of collateral and at many times the banks consider the sector as having the highest degree of risks.

ii) Shortage of Skills: Inadequate experience as well as desire to operate with limited openness on the part of the proprietor leads many SMEs to employ semi- skilled or even unskilled labor. This usually affects the level of productivity, restrains expansion and hinders attractiveness.

iii) Problem of Infrastructure: There is evidence of poor roads, inadequate power and water supply along major areas with lots of SME concentration. These and many more constitute one of the fundamental problems to SMEs survival and operations in Nigeria.

iv) Mismanagement of Financial Resources: Some owners/ managers of SMEs misuse loans collected for their personal spending. Many proprietors have defaulted to pay back their loans at the maturity dates.

v) Poor Administration and Lack of Technical know-how: Transactions in many SMEs are without proper accounting records, lack of openness and good working relationship with employees, which will inevitably affect the overall effectiveness of managing the firms

vi) Policy Implementation Problem: Implementation problem is not limited to SMEs but to the entire Nigerian economy. There are a number of good policies initiated at different times and situations with different administrations, but when it comes to implementation, the program or policy fails.

vii) Globalization Challenges: SMEs in Nigeria are faced with the globalization threat, in the sense that infant industries were being dominated by the larger multi- national corporations and hence stand to be easily out weighted in the market place.

According to Onu and Ekine (2009) the major problems bedeviling SMEs in Nigeria include the following: lack of basic infrastructure, inadequate sources of finance, unfavorable government policies, lack of investment in agriculture, high threat of investment due to uncertainty, low investors' confidence, high production cost, insufficient institutional support, and poor access to business credit as well as the unfavorable business environment.

Okpara (2011) also itemized the common problems facing SMEs as administrative, operative, and strategic as well as exogenous respectively. He specifically noted the following as major SME challenges in Nigeria; inadequate financial support, administrative problems, including accounting and finance, poor skills in management, inadequate planning, and absence of good research of the market. He also mentioned other factors as corruption, poor infrastructure, poor location as well as illegal business conduct.

Atowodi and Ojeka (2012) saw the following as the major challenges facing SMEs in Nigeria which includes among others: market failure, inconsistent government policies (Obamuyi, 2007; Oluntola & Obamuyi 2008; Okpara & Kabonga, 2009), poor technology adaptation, lack of access to important information, lack of protection of property rights, high inflation, high import dependency, lack of openness, bribery and corruption, poor government support, weak purchasing power, poor business position, inadequate power, and poor marketing strategies respectively.

Therefore, the following have been identified as the major problems and challenges facing small and medium enterprises in Nigeria: insufficient capital, lack of focus, inadequate market research, lack of proper record of business activities, over concentration in one market, lack of succession plan, inability to separate business from family affairs, inability of procuring the right plant and machinery, inability to employ the right caliber of staff, poor management strategy, lack of patronage of locally manufactured goods, reliance on foreign goods, irregular power supply, unfavorable government policies, poor and lack of adequate water supply. inconsistent government policies, political instability, poor policy implementation, raw material sourcing problem, lack of good preservation method, processing and storage facilities, lack of entrepreneurial spirit, competition with cheaper foreign imported goods, plan inadequacy, dumping of foreign goods, problem of inter-sectoral linkages given that most large scale firms source their raw material from oversea instead of sub- contracting SME, as well as lack of good resources utilization.

2.6 SME Related Activities in Nigeria

The Small and Medium Enterprises Development Agency of Nigeria (SMEDAN, 2012) in their collaborative report with the National Bureau of Statistics came up with so many SMEs related actives in the country which include: source of capital, market channel of products, business association, skill gap by sector, a major government policy that affects SMEs business most favorably, most government policies that affect business most unfavorable, top priority areas of assistance.

Sources of Capital: It has been documented that twenty seven thousand, six hundred and forty five were the various sources of capital for Nigerian SMEs. Personal saving record fifteen thousand and twenty eight which represents 54.4 percent. This indicated that most SME owner/managers source their capital for investment through this form of personal savings. Loan from banks constituted the second major source of capital formation which carries six thousand and ninety one representing 22 percent. Some owner/managers of SMEs get their capital from their family donations and this source constituted five thousand, one hundred and twenty one representing 16.7 percent. Cooperative activities of SMEs as a source of capital constitute one thousand, four hundred and five representing 5.1 percent, parents and friends carries two hundred and fifty nine and two hundred and fourty three representing 0.9 and 0.9 percent respectively.

Table 2.2
Owner/Managers Source of Capital

Source	Number	Percentage
Personal savings	15,028	54.4
Loan	6,091	22.0
Family source	5,121	16.7
Cooperative	1,405	5.1
Parents	259	0.9
Friends	243	0.9
Total	27,645	100%

Source: SMEDAN, 2012

Market channel of products: Table 2.3 indicated how SME products are distributed from one place to another. From the table below, it is seen that majority of SME products is distributed within the same locality which constituted the highest percent of 24.5. Similarly, SME products are distributed in the same town, signifying that the product used to be produced and channel within a small location without wider coverage with about 19.8 percent. It is equally identified that SME product are being distributed within a given state with 21.2 percent. Additionally, some important SME products were found in almost every state of the federation, and these constitute 23.7 percent. The figures also show that SME product in Nigeria has a wider coverage of reaching almost all the sixteen Economic Community of West African States (ECOWAS) with a very low percentage of about 3.8 percent. Important evidence is seen those Nigerian SME products are found across African countries. This shows that SME products in Nigeria were found in all the African countries. Even though, the percentage and availability of Nigerian SME product in other African countries are found to be very small of only 2.1 percent as compared to the other market channels. However, SME products were not restricted to African countries, but equally found throughout the world. Though, the percentage is not very significant of only 5.0, however, there is the need for proper sectoral re – engineering to ensure that the sector met with its intended obligation.

Table 2.3
Market Channel of SME Products

Market channel	Number	Percentage
Same locality	7944	24.5
Same Town	6417	19.8
Same State	6895	21.2
Nigeria only	7701	23.7
Ecowas state	1234	3.8
Africa only	667	2.1
World wide	1625	5.0
Total	32,483	100%

Source: SMEDAN, 2012

Business Association: Table 2.4 provides a clear picture of SME business associations. Those SMEs that did not belong to any business, association constituted the largest percentage of thirteen thousand, nine hundred and seventy five representing 61 percent, which shows that most Nigerian SMEs were either not aware or decide not to join business association for reasons best known to them.

Those SMEs that belongs to different trade associations stand to be four thousand, nine hundred and fourteen representing 21.4 percent. About two thousand, nine hundred and nineteen representing 12.7 percent of Nigerian SMEs belongs to different professional associations such as the Nigerian Institute of Management (NIM) and the host of many professional bodies. This clearly pointed out that most SME owner/managers in Nigeria were not professional as only a small number of them participated in professional activities. It is reported that five hundred and forty five SMEs which is equivalent to 2.4 percent belongs to cooperative societies, a venture owned and managed by a voluntary group of individual for the sake of achieving their common goal. Similarly, five hundred and eleven SMEs which represents 2.2 percent where faith based organizations. Those organizations that were run by religious group and also in the name of that religion. Finally, others that did not belong to any of the above mentioned carries fifty four representing 0.2 percent.

Table 2.4
Business Association

Business Association	Number	Percentage
None	13975	61.0
Trade Association	4914	21.4
Professional Association	2919	12.7
Cooperative Societies	545	2.4
Faith Based Organizations	511	2.2
Others	54	0.2
Total	22918	100%

Source: SMEDAN, 2012

Skill Gap by SME sector: Although the total percentage of qualified artisan's readily available outnumber the percentage of qualified artisan's readily not available with 63.7 percent as against 36.3 percent, as indicated in table 2.5, still more effort is needed to ensure a 100 percent qualified artisan's readily available for the sector to render its fundamental role of capacity utilization is achieved. The respective number and percentage of qualified artisan's in the entire twelve SME classification ranging from agriculture to other community service is over and above that of the respective number and percentage of qualified artisan's not readily available, hence emphasizing need of maintaining statusco and more programs be initiated by government to achieve the highest standard set for Nigerian SMEs.

Table 2.5

Skill Gap by Sector

Sector	Qualified Artisan's Readily Available		Qualified Artisan's Not Readily Available		Total
	Number	Percentage	Number	Percentage	
Agriculture	461	60	307	40	768
Mining and Quarrying	136	80.6	33	19.4	168
Building and construction	167	69.8	72	30.2	239
Wholesale and Retail trade	2495	59.3	1715	40.7	4210
Hotels and Restaurants	1578	69.4	694	30.6	2272
Transport, storage and communication	549	65.6	288	34.4	838
Financial intermediation	1300	55.9	1024	44.1	2323
Real estate	568	57.5	420	42.5	987
Education	921	53.9	789	46.1	1709
Health and social works	1903	68.8	864	31.2	2769
Other community service	428	68.3	199	31.7	627
Total	14593	63.7	8325	36.3	22918

Source: SMEDAN, 2012

Favorable government policies towards SME business in Nigeria: Nigerian government on several occasions developed several programs and policies aimed at boosting the SME sector. Table 2.6 provides a summary of major government policies that affects the activities of SMEs in Nigeria. A total of six thousand, four hundred and seventy one different policies were put in place, road maintenance recorded the highest percentage of 21.1 percent. Environmental sanitation is next in importance with 20.2 percent, followed by no response which indicated that no entrepreneur respond to such questions. Political stability is the next vital favorable government policy which record11.2 percent. According to SMEDAN, 2012 power supply is next in importance as a policy with 7.1 percent. The importation of raw materials, taxation, intervention fund, banking reform, job creation, fertilizer production, and exchange rate recorded 5.3 percent, 4.8 percent, 4.6 percent, 4.4 percent, 2.9 percent, 2.7 percent and 2.6 percent respectively.

Table 2.6

Favorable Government Policies Towards SME Business in Nigeria

Policy	Number	Percentage
Environmental sanitary	1307	20.2
Road maintenance	1366	21.1
Importation of Raw material	341	5.3
Job creation	189	2.9
Taxation	308	4.8
Exchange rate	167	2.6
Intervention fund	296	4.6
Power supply	461	7.1
Political stability	726	11.2
Banking reform	282	4.4
Fertilizer production	175	2.7
No response	853	13.2
Total	6471	100%

Source: SMEDAN, 2012

Unfavorable government policies towards SME business in Nigeria: As the name suggests, these are government policies that negatively affect the performance of SMEs in Nigeria. It is a well-established fact that SME activities were affected by all the unfavorable measures as indicated in table 2.7. Regardless of the percentage SME will not do well in a situation where there is a problem of power supply, importation of fuel, demolition of locally manufactured products, withdrawal of subsidy more especially in developing economies like that of Nigeria. An embargo on soft loan facilities, high interest rate, and infrastructural decay as a result of poor or inadequate social amenities, all constituted a major threat to the survival and operation of Nigerian SMEs.

Table 2.7

Unfavorable Government Policies Towards SME Business in Nigeria

Policy	Number	Percentage
Power supply	2161	18.50
Demolition	3922	33.58
Traffic control	429	3.67
Environmental sanitation	218	1.87
Infrastructure/social amenities	922	7.89
Importation of fuel	892	7.64
Trade permit	407	3.48
Poverty alleviation	213	1.83
Custom duties	90	0.77
Banning of importation of goods	160	1.37
Interest rate	599	5.13
Pension	194	1.66
Embargo on loan facilities	178	1.52
Total	11679	100%

Source: SMEDAN, 2012

Top priority areas of SME business Assistance in Nigeria: Table 2.8 provides top priority areas that different Nigerian government renders toward the survival of SMEs. Financial assistance recorded the highest percentage of 24.7 percent, which can be seen from a number of programs intended toward financial assistance. Some of these programs are: Nigerian Industrial Development Bank of 1964, Central Bank of Nigeria 1970, Small Scale Industries Credit Scheme 1971, Nigerian Bank of Commerce and Industries 1973, World Bank II Loan Scheme 1987, National Economic Reconstruction Fund 1989, hence, financial assistance has been provided aimed at boosting SME performance in Nigeria. Infrastructural development was equally among the top priority area of assistance with 19 percent, followed by adequate transport facilities with 8.7 percent. The other top priority area of SME assistance includes: farm inputs, adequate and regular power supply, provision of adequate security, reduced rate of taxation, reduced interest rate among others.

Table 2.8

Top Priority Areas of SME Business Assistance in Nigeria

Item	Number	Percentage
Provision of financial assistance	2570	5.7
Adequate transport facilities	3919	8.7
Adequate and regular power and water supply	7045	15.6
Reduced rate of taxation	1483	3.3
Reduced care for medical treatment	649	1.4
Reduced interest rate	927	2.1
Regular fuel supply at approved rate	359	0.8
Financial assistance	11151	24.7
Farm inputs	3150	7.0
Facilitate quality products	618	1.4
Provision of infrastructure	8600	19.0
Provision of security	2131	4.7
Provision of equipment spare parts	2556	5.7
Total	45159	100%

Source: SMEDAN, 2012

The above mentioned SME related actives in Nigeria were of importance as they gave a clear understanding and structure of SME activities in Nigeria. Issues related to sources of capital will give a look at the various means through which SME owner/managers can have access to capital for proper business operations. Market channel for products emphasize on various means through which product can move from a point of production to place of consumption. Business Association serves as a pointer to SME belonging to trade association, professional body, cooperative society or a faith based organization. Another issue discussed includes skill gap by sector, favorable government and unfavorable government, government policies as well as area of top government assistance toward SME improved performance.

2.7 Summary

The chapter provided a general overview of small and medium enterprises in Nigeria. It started by providing a look at the development of SME as well as the Nigerian government policies and incentives for promoting the sector. The goal of such policies and programs was to ensure that the sector has done its expected role through employment generation, poverty alleviation, capital formation as well as the provision of goods and services. The roles of SMEs which includes entrepreneurial development; use of local resources; preservation of cultural heritage and many more were discussed.

Problems and challenges associated with small and medium enterprises in Nigeria were identified and discussed. SME related activities including source of capital; market channel of locally manufactured SME products; business associations; skill gap; government policies; and business assistance were provided and fully discussed

CHAPTER THREE

LITERATURE REVIEW

3.1 Introduction

This chapter presents a literature review on SME performance and also establishes the linkages among the study constructs. The constructs involved in the study are firm performance, market orientation, knowledge management, entrepreneurial orientation, business environment and organizational culture respectively. All the concepts and definitions of the construct will be provided and discussed. Hence, all the possible relationships between the variables will be explained. The theoretical framework is presented as well as the theoretical underpinning, which is the resource based view (RBV), and the contingency theory as supporting the framework shall also be explained.

3.2 Definitions of SME

SMEs has been defined in different ways and at different context. Different countries advance their peculiar meanings grounded on the expected role of SME in that country. Therefore, many countries consider their levels of industrial development and other economic factors in defining SMEs (Tiwari & Swarup, 2013). A firm that is considered as small in economically advanced nations may become medium or large in other developing countries like Nigeria. Some of the variables and criteria used to classify SMEs in Nigeria include the number of employees, sales turnover, asset base, investment or a combination of some or all of these. Before 1992, government agencies in Nigeria such as the Central Bank of Nigeria (CBN), Nigerian Bank of Commerce and industry, Centre for industrial Research and development and the National Economic Reconstruction fund took on different meaning of SMEs. Only in 1992, the National Council on Industry (NCI) came up with one definition.

In 2012 SMEDAN came up with a different and a current definition of SMEs in Nigeria. Cottage/micro firms are those with a labor size of not more ten workers, and the total cost of not more than five million Naira, excluding land but including working capital; Small scale firms are those enterprises with a labor size of between ten to forty nine workers, with a total cost of five million Naira, but not exceeding fifty million Naira excluding cost of land but including working capital; Medium-scale are those enterprises with a labor size between fifty and one hundred and ninety nine, with a total cost of above fifty million Naira, but not exceeding five hundred million Naira, excluding cost of land but including working capital (See Table 3.1 below).

Table 3.1

Definition and Classification of SME(s)

S/N	Size Category	Employment	Asset (=N= Million) (excl. land and buildings)
1	Micro enterprise	Less than 10	Less than 5
2	Small enterprises	10 to 49	5 to less than 50
3	Medium enterprises	50 to 199	50 to less than 500

Source: SMEDAN 2012

- Micro Enterprises are those enterprises with a total asset (excluding land and buildings, but including working capital) of less than five million Naira with a workforce not exceeding ten employees.
- Small Enterprises are those enterprises whose total assets (excluding land and building but including working capital) of above five million Naira but not exceeding fifty million with a total workforce of above ten, but not exceeding forty nine employees.
- Medium Enterprises are those enterprises with total assets (excluding land and buildings, but including working capital) of above fifty million Naira, but not exceeding five hundred million Naira with a total workforce of between fifty and one hundred and ninety nine.

3.3 Firm Performance

Firm performance is made up of the actual outcome of an organization measured against its input. Performance measurement enables organizations to focus on units that need improvement by evaluating the level of work progress in terms of cost, quality and time as well as consolidating in areas with higher output (Hansen & Wernerfelt 1989; Tomlinson 2011; Ringim 2012). There are a number of criteria used in assessing the performance of SMEs and other organizations for long run survival in the event of globalization and competition. The key indicators used in measuring organizational performance include; profitability, management performance, liquidity, leverage market share, innovation, productivity, quality of goods and services, human resource management (Dess & Robinson, 1984) as cited in Ringim (2012). Performance is related to productivity, efficiency and effectiveness in optimal utilization of resources (Berry, Sweeting & Goto, 2006, Gleason, Mathur & Mathur, 2000; Benjamin, Eyas & Friday, 2011).

According to Kanyabi and Devi (2012) performance is the measurement of financial ability of the firm such as the level of profit, investment level with both growth in sales and profit. Mandy (2009) viewed performance as the outcome of adapting effective management process. He posited that organizational performance can be measured using a number of criteria; which includes effectiveness, efficiency, growth and productivity. Firm effectiveness can be used to measure operation, finance as well as behavioral levels. First, financial measures may include profitability and growth. Second, measure of operation may include resource acquaintance, production level, employee attitude to work and so on. Third, behavioral effective is made up of adaptability, satisfaction and good interaction can be used to assess performance. Mandy further lamented on the performance determination process of a given firm which involves a choice of some variables that can allow organizations to be more intelligently acting.

Olosula (2011) explained the performance concept as an ability to assess the level of success of a business organization be it small or big. SMEs can be evaluated in terms of employment level, firm size, strength in working capital as well as its profitability. According to Shariff, Peous and Ali (2010) measures of performance can be viewed from the objective perspective that is more about the financial assessment to organizational performance of return on equity, return on assets and sales growth. Minai and Lucky (2011) further opined that performance in small firms is viewed from two perspectives: the monetary (financial) and the non-monetary (non- financial) measures. Some studies have some inclination in using financial performance measures as an indicator of overall firm performance (Murphy, Trailer & Hills 1996). In contrary, other studies prefer the non- financial (subjective) measures in measuring SME performance. For example, Ittner and Lacker (2003) opined that subjective/ non- financial measures help owner/managers to determine the level of success or otherwise of their respective SMEs, while Davood and Morteza (2012) viewed performance as the ability of a firm to create acceptable outcome and actions. Hence, firm performance is a central issue in business activities which needs adequate planning and commitment. Trkman and McCormack (2009) asserted that measuring performance is important for all firms due to the fact that it helps the organization to ascertain the level of organizational success or failure and also serve as a yardstick for achieving significant improvement in the firm's activities.

Therefore, from the above definitions and concepts, firm performance is considered to be the result of organizational commitment measured alongside its intended objectives. Performance can be achieved when an organization is generating the maximum level of intended profitability possible given all necessary resources. It can be measured using either financial (objective) and non- financial (subjective) or a combination of both depending on SME goal intended to be realized.

3.4 Market Orientation

According to Polat and Mutlu (2012), market orientation is seen as a firm's ability that is extremely valuable, rare, and that cannot easily imitated, with emphasis of placing the customer in the center of a firm's strategy and operations. The academic understanding of the MO concept is categorized into two as behavioral and cultural approaches respectively. Kohli and Jaworski (1990) are the proponents of behavioral approach, and they hypothesized that MO involves a set of activities directed towards making the customer happy. In contrary, Narver and Slater (1990, 2000) who are the advocates of cultural approach gave emphasis on the shared values of firm that consider customer interest as number one priority. According to Kohli and Jaworski (1990) as cited in Hooley (2000) market orientation is described as comprising intelligence generation, intelligence dissemination, and organization wide consciousness to it, whereas, Narver and Slater (1990) based on the cultural method, viewed market orientation as comprising customer orientation, competitor orientation and inter-functional coordination. Both these approaches are the same in the sense that customers remain the key component of market orientation thinking.

Many market oriented studies argued that market oriented culture seems to be a very vital determinant of improved business performance, due to the fact that customer needs, wants and preferences are being identified, and market oriented firm tries on better satisfaction of customer, thereby, increasing the level of firm performance (Morgan & Strong, 1998; Becherer, Halstead & Haynes, 2001; Matear, Osborne, Garret and Gray, 2002; Olavarrieta & Friedmann, 2008; Christene & Bower, 1996; Martin & Terblanche, 2003; Keskin, 2006; Li, Liu, & Zhao, 2006; Li, Wei, Liu & 2010; Kowalil, 2010; Lam, Lee, Oio & Lin, 2011; Kumar, Jones, Ventkatesan & Leone, 2011). Accordingly Lee, Yoon, Kim and Kang (2006) referred market orientation as a kind of philosophy and behaviors directed towards identifying and knowing the needs of the targeted customer with a view of advancing means of satisfying such a customer better than the competitors.

Laferty and Hult (2001), classified market orientation from five different perspectives as:

i- The decision – making perspective proposed by Shapiro (1988) defines market orientation as an organizational decision – making process characterized by a strong commitment of management to open interdepartmental decision-making.

ii- The market intelligence perspective offered by Kohli and Jaworski (1990) focuses on specific marketing activities, which are the generation and dissemination of market intelligence and responsiveness of all departments to it.

iii- The culturally based behaviour perspective proposed by Narver and Slater (1990) stresses three behavioural elements which build market orientations; these are the customer orientation, competitor orientation, and interfunctional coordination.

iv- The strategic focus perspective developed by Ruekert (1992) is in some aspects similar to definitions of Kohli and Jaworski (1990) and Narver and Slater (1990). This approach stress first obtaining and using information from customers, at that point and then come up with a customer focused strategy, and finally executing that strategy by being responsive to customer needs and want as the fundamental focus.

v- The customer orientation perspective proposed by Deshpande, Farley and Webster (1993) who claim that the competitor emphasis must be excluded from the market orientation because it is opposed to a customer orientation philosophy, while interfucntional coordination should be adequately considered as it is consistent with customer orientation philosophy.

The consequences of market orientation are organized into four categories: organizational performance, customer consequences, innovation consequences, and employees' consequences (Jaworski & Kohli 1996). The marketing strategy literature postulates that market orientation provides a firm with market – sensing and customer – linking capabilities that lead to superior organizational performance (Hult & Ketchen, 2001). Organizational performance consists of cost-based performance measures, which shows the performance after accounting for the costs of implementing a strategy (i.e., profit measures), and revenue – based performance measures, which do not consider the cost of implementing a strategy (i.e., sales and market share). In addition, researchers have also used global measures that assess managers' perceptions of overall business performance, mostly through comparisons of organizational performance with company objectives and or competitors' performance (Jaworski & Kohli 1996).

Customer consequences include the perceived quality of products or services that a firm provides customer loyalty, and customer satisfaction with the organizations products and services (Jaworski & Kohli 1996). Market orientation proposes to enhance customer – perceived quality of the organization's products and services by helping create and maintain superior customer value (Brandy & Cronin, 2001). Market orientation augments customer satisfaction and loyalty because market – orientated firms are well positioned to expect customer needs and to offer goods and services to satisfy those fundamental needs of the esteem customer (Slater & Narver 1994).

Innovation consequences focus on the firms' innovativeness ability; their capacity to create and implement new ideas, products, and processes (Hult & Ketchen 2001); and new product performance such as the success of new products in terms of market share, sales, environmental relevance, and profitability (Im & Workman 2004). Market orientation should boost an organization's innovativeness and new product performance because it energies a continuous and proactive character toward meeting customer needs and it emphasizes greater information use. For employee consequences, Kohli and Jaworski (1990) argued that by encouraging a sense of pride among employees, market orientation enhances organizational commitment (i.e; willingness to sacrifice for the organization), employee work, customer orientation (i.e. the motivation of employees to satisfy customer needs), and job satisfaction. Additionally, market orientation can reduce role diagreement; which Siguaw, Brown and Widing (1994) define as the incompatibility of communicated anticipations that hampers employees' role performance.

3.5 Knowledge Management

Knowledge management (KM) is recognized as a vital strategic resource used by firms in order to gain considerable competitive advantage (Davood & Morteza 2012). Managing knowledge is vital due to the fact that it remains as one of the strategic arms that can lead to sustain and increase in profit, and also a key strategy that organizations are taking on to manage their organizational information for strategic benefit (Janepuengporn& Ussahawanitchakit 2011). As information is generated and passed into the organization and its sub-units, it has the prospective to contribute to the firms value by enhancing its competence to respond to new and unforeseen situations. Hence, knowledge management is an asset that needs to be effectively controlled (Davanport & Prusat 1998) and also as a discipline with the objectives of helping growth in knowledge, knowledge communication and knowledge protection within the organization.

According to Alavi and Leidner (2001), Mciver and Hall (2011), Long and Fahey (2000), Tiwana (2000), Murry (2002) and Moffets, McAdam and Pakinson (2002) knowledge management is referred to as a process of detecting and leveraging the collective knowledge in an organization to help it compete favorably. Schultz and Leidner (2002) viewed knowledge management as the process of generating, representing, storing, transferring, transforming, application, surrounding and protecting organizational knowledge.

Aldichvili, Maurer, Li, Wenting and Stuedeman (2006) defined knowledge management as a complex, social-technical system that encompasses various forms of knowledge generation, storage, representation and sharing. It is also seen as an impressive, multi-disciplinary concept, as it enables the existing separable knowledge to be captured and transformed into organizational knowledge which in turn be shared among organizational employees (Theriou, Maditinos & Georgios, 2011). Explicit Knowledge is the one that can be shared with others and at the same time be documented categorized and disseminated to others. Tacit Knowledge is gained by an individual's internal process and kept in the mind of the individual. Some of the benefits of effective knowledge management, utilization are improved customer service, cost reduction, good decision making, creativity, fast development of new product line; improved corporate image, efficient and quick problem solving and efficient transfer of best practices (Alavi, Kayworth & Leider 2006). Ahamdi and Ahmadi (2011) asserted that the ability of organization to succeed depends largely on its capability in linking business strategy with knowledge requirement. Wang, Chiang and Tung (2012) argued that the purpose of KM is to manage information that is scattered among the individuals, departments, and branches of the organization.

Arising from the above mentioned definitions, knowledge management can be seen as a systematic creation, acquisition, sharing and dissemination of knowledge within a given firm, with a view of achieving organizational goals. Therefore, firm performance can be attributed to the effective and efficient utilization of knowledge.

Hence, knowledge management is aimed at enabling and encouraging knowledge transfer between an organization and its entities such as individual employees, communities as well as various organizational units.

There are three different ways through which knowledge management can be explained (Dalkir, 2005). From a business perspective, KM is considered as an activity engaged by firms with two fundamental goals, that is, knowledge component training, and linking intellectual assets with positive business result (Barclay & Murry, 1997). The cognitive perspective considers knowledge as basic resources that allow individuals to function well and will result in achieving increased societal effectiveness, while under the processor technology perspective, KM is the model where information is turned into actions and made available in a practical form to the people who can apply it (Information week, 2003). Nevertheless, all the perspectives stress the various means through which knowledge can be acquired and to whom such knowledge is intended to have impacted for organizations to achieve the goal of competitive advantage.

Knowledge management capabilities try to emphasize on the importance attached in involving organizational employees in knowledge management. According to Gold, Malhotra, and Segars (2001) knowledge management provides a new way for organizations to gain both explicit and tacit knowledge sharing. Any organization that wants to achieve competitiveness which is the central focus of knowledge management, it must effectively practice the activities of knowledge creation, knowledge documentation, and knowledge transfer as well as knowledge application. Knowledge management capabilities are made up of different resources which include good technological advancement, the structure of the organization as well as organizational culture which are linked to the firm knowledge infrastructure capability; and knowledge acquisition, conversion, application and protection are equally linked to the firm's knowledge process capability (Alavi & Leidner *et al.*, 2001; Gold *et.al.*, 2001; Lucas, 2006; Lucas & Ogilvie, 2006).

Knowledge management is crucial to organizations' success or failure. It is presumably considered that businesses that judicially use knowledge management stand a chance of having a good competitive advantage. A number of studies were conducted by different scholars to access the success factors in knowledge management. The study of Skyrme and Amidon (1997) and Skyrme (1997) is one of the earliest that look at KM critical factors. They advocated seven key factors for successful KM implementation, sound business culture, knowledge acquisition and dissemination, continuous learning, good infrastructure in technology as well as organized organizational knowledge.

Similarly, Davenport and Prusat (1998) identified eight successful factors in KM after conducting a research to find out the activities of thirty one KM projects in twenty four organizations. These factors include: sound and flexible knowledge structure, organizational infrastructural base, identification of motivational needs and top management support. Similar other studies came up with different success factors such as Theriou, Maditanos and Georges (2011), and Douglas (2004) who pointed factors such as people, process and technology to be considered in KM applicability. Meanwhile, the study of Tan (2011) advocated five success factors for knowledge management as organizational culture, good leadership, employee involvement, information technology and organizational structure.

According to Gold *et al.,* (2001) and Tan (2011), KM processes are deliberate synchronization for monitoring knowledge in an effective way. It is significant for organizations to follow the phases of KM processes more effectively. The following four processes include: (1) knowledge creation, (2) knowledge transfer, (3) knowledge sharing; and (4) knowledge utilization. Knowledge creation is made up of events that are related to the new knowledge entry, knowledge acquisition, capturing and improvement. New knowledge creation is used to generate more inventive result. Tacit knowledge is the basic source of competitive advantage since it is peculiar, imperfectly mobile and non-substitutable. Therefore, knowledge possession alone would not ensure the attainment of strategic benefit (Ramus, 2001; Nafie, 2012; Emadzad, Mashayekhi & Abdar, 2012). Informal gathering between experts and other practitioners assures good knowledge transfer. This can be facilitated through telephone, video conferencing and many more. In sound knowledge transfer activities individuals and the group are expected to work as a team for mutual benefit (Syed-Ikhsan & Rowland, 2004; Anthony 2001; Horak, 2001; Ford & Schellenberg, 1982). The sharing of knowledge involves a series of activities in passing and making available information that is already known

(Tiwana, 2000; Maguire et al, 2007; Sigh, 2008; Wong, 2012). According to Davood and Morteza, 2012), knowledge sharing is the process of disseminating what is already known. Finally, knowledge utilization is seen as the capability of an employee to apply the required knowledge learned for the sake of problem solving.

Research shows that knowledge utilization in enterprises results from the mutually dependent influences of organizational processes, control prospects and control difficulties that arise through organizational structure. The effective application of knowledge is dependent on factors such as a clear understanding of roles, opportunities in using it, a need to take action and an awareness of the benefits gained from its application (Wong & Aspinwall, 2004). Hence, knowledge application is seen as an ability of an employee to use knowledge for the purpose of creating actions for problem solving and dealing with challenges in the organization. Applying knowledge results in committing fewer mistakes and improving upon existing business efficiency.

Egbu, Hari and Renukppa (2005), identified the following as challenges facing knowledge management in SMEs. These are knowledge identification, knowledge capturing, knowledge storage, knowledge mapping, as well as knowledge dissemination and creation.

i) Knowledge identification: The major challenge is in finding precisely what knowledge is beneficial, and where to get the proper knowledge needed (Rowthwell & Zegveld, 1982) Egbu *et al.*, (2005) stated that skills for specific jobs and knowing from whom to secure a given knowledge whenever problem arise is a significant factor to consider in any knowledge management plan. Here, there is the need to have knowledge of professionals to direct inquiries to the right forms of strategic focus needed and be able to find its required need for knowledge.

ii) Knowledge capturing: Firm's ability to remain relevant and succeed in the long run relies heavily on its capability in retaining both old and new knowledge, despite, uncertainty, complexity and speedy changes. Brooking (1996) reported that insignificant percentage of knowledge of less than twenty available in the organization is judiciously captured and utilized.

iii) Knowledge storage: Another challenge for KM initiatives, more especially at SME level, is modification of internal knowledge into external and passing it to other members of the organizations with limited resources. Owner/managers of SMEs play a vital role toward the kind of strategy such an organization is to pursue (Egbu *et al.*, 2005; Lucas, 2006), and having a good storage for organizational success.

iv) Knowledge mapping: Knowledge mapping is aimed at augmenting proper use of organizational knowledge. Devanport and Prusat (1998) stated the need for identifying vital knowledge areas and publishing a kind of picture plan showing where to source it, as an important activity in knowledge mapping. Speel *et al.*, (1999) conceptualized knowledge mapping as an activity involved in evaluating knowledge areas for the sake of finding and visualizing it, on a broader and opened manner, which will enable vital business characteristics to be highlighted.

v) Knowledge dissemination: Dissemination of knowledge involves any activity that ensures a sound and the appropriate transfer of knowledge.

vi) Knowledge creation: Knowledge creation involves adding value to existing and previously learned information through creativity. New skills and capabilities of the teams have a vibrant role to play in the existence of an organization. The SMEs need to develop their understanding of knowledge management, as a key business driver rather than as a resource-intensive. While introducing knowledge management, a logical sequence is to be used to minimize effort and cost because SMEs by their nature do not have much financial backing and investment in knowledge management programs.

3.6 Entrepreneurial Orientation

Lumpkin and Dess (1996) defined Entrepreneurial orientation (EO) as the decision making process that leads to new business and development. Covin, Green and Slevin (2006) defined Entrepreneurial orientation to be the construct representing organizational entrepreneurial abilities. Lan and Wu (2010), signified EO as the willingness to engage in a more innovative, risky as well as uncertain activities in the market place, accurately discover new opportunities before their competitors. Miller

(1983) offered one of the earliest conceptualization of EO concept. He viewed entrepreneurial firm as one that actively participate in product innovation, engages in risky ventures and be among the leaders in proactive innovation. Morris and Paul (1987) defined EO as the tendency of a firm's top executive to take calculated risks, be creative, and proactive. Investigators have used this operationalization and measure EO from innovativeness, risk-taking, and proactiveness in their works (Tan 1996; Covin & Slevin 1989; Morris & Paul 1987). Meeting customer needs, new product exploration, idea support are the central issues in product innovation (Li, Liu & Zhao, 2006), services, or scientific processes (Lumpkin & Dess 1996), and modifying existing technologies or practices and ventures (Kimberly & Evanisko, 1981). EO is also featured by risk-taking which guarantees high returns. They grab chances in the open market and obtain first-mover benefit (Lumpkin & Dess 1996; Tan 1996). Abdul Majid, Kamaludin, Saad and Ab. Aziz (2012) conceptualized EO as the organizational plan making process and styles of firm that engage in entrepreneurial activities. This involves all activities taken for a firm to be more proactive, innovative as well as issues relating to risk taking.

Research on entrepreneurial behavior developed by Covin and Slevin, (1991) proposed three factors that constitute the EO construct i.e. innovation, risk-taking and Proactiveness. The three dimensional EO construct proposed by Covin and Slevin (1991) was extended later by Lumpkin and Dess (1996) by adding two dimensions i.e. autonomy and competitive aggressiveness. Additionally, Wiklund (1999) asserted that most researchers come to an understanding that entrepreneurial orientation is a combination of three dimensions namely: innovativeness, proactiveness and risk-taking. Indeed, many studies (Covin & Slevin 1989; Naman & Slevin 1993) follow this three dimensional model created by Miller (1983). Research by Stetz *et al.,* (2000), Kreiser *et al.,* (2002) and Hughes and Morgan (2007) have shown that the dimensions can vary independently from each other. However, only a few researchers allow the dimensions described above to vary within their model and create accurately multidimensional EO model. The discussion lies in not whether the dimensions can differ from each other but is based on the belief that an entrepreneurial firm should score on all three dimensions (Covin *et al.,* 2006). The EO dimension of innovativeness is about pursuing and giving support to novelty and originality, creative processes and the development of new ideas through experimentation (Lumpkin & Dess 1996).

The second dimension is proactiveness. Proactiveness refers to processes which are aimed at seeking new opportunities which may or may not be related to the present line of operations, introduction of new products and brands ahead of competition and strategically eliminating operations which are in the mature or declining stages of the life cycle (Venkatraman, 1989). Actually, proactiveness concerns the importance of initiative in the entrepreneurial process. A firm can create a competitive advantage by anticipating changes in future demand (Lumpkin & Dess 1996), or even shape the environment by not being a passive observer of environmental pressures but an active participant in shaping their own environment. The third dimension, risk-taking, is often used to describe the uncertainty that follows from behaving entrepreneurially. Entrepreneurial behaviour involves investing a significant proportion of resources to a project prone to failure. The fundamental emphasis is on calculated risk-taking instead of extreme and uncontrolled risk-taking (Morris *et al.*, 2008) but the value of the risk-taking dimension is that it orients the firm towards the absorption of uncertainty as opposed to a over burden fear of it.

Autonomy basically concerns customer focus in order to maximise customer satisfaction. A necessary condition for customer orientation is autonomy (Slater & Narver, 1995), which refers to the freedom of employees to be creative, to develop new ideas and open communication and to be focused upon customer interaction and orientation (Hughes and Morgan, 2007; Lumpkin & Dess, 1996). Autonomy drives flexibility and creativity (Hughes & Morgan, 2007): flexibility enables firms to react faster to customer needs, while creativity drives innovation and uniqueness. In addition, it allows for discretionary action where solutions are needed (Lumpkin *et al.,* 2009). Competitive aggressiveness means to outdo and outperform competitors: it includes ambitious market share goal-setting or aggressive actions such as price-cutting, outspending competitors in marketing and building larger production capacities (Lumpkin & Dess, 1996; Lechner *et al.*, 2012).

Lumpkin and Dess (1996) posited that the dimensions of EO can vary independently and proposed that each dimension might not necessarily contribute to business performance in each instance. Despite the advocated caution by Lumpkin and Dess (1996), most studies have used a combined measure of risk taking, innovativeness and proactiveness to capture EO. For example, in the meta- analysis performed by Rauch, Wiklund, Lumpkin and Fress (2009), only twenty five percent of the articles included in their analysis use a multidimensional model in which the dimensions of EO can vary from each other. The authors conclude that the dimensions are of equal value to the entrepreneurial orientation to performance relationship and therefore can be indexed into one variable (Kraus, Rigtering, Hughes & Hosman, 2012).

Some of the benefits associated with effective entrepreneurial orientation are: sustainable growth of the organization, entrepreneurial orientation value to the organization due to its emphasis on identifying causes of customer dissatisfaction to develop the proper solution in doing away with them (Al-Swidi & Mahmood, 2012). Entrepreneurial orientation improves competitive strategic position of an organization in the environment and its specific marketplace and gains the benefit associated and available business opportunities. Entrepreneurial orientation is also critical for the general performance due to the fact that it implies the utilization of a combination of new strategies to be able to get all the benefit related to business opportunities (Lumpkin & Dess 1996).

3.7 Business Environment

The surroundings in which business operates is very compound, ever - changing and competitive in nature (Lee, Lim & Pathak 2011). Business environment (BE) is the set of norms and ethics, legal and governing frameworks, and the overall policy conditions that set rules for conduct of business, and influence positively or negatively the outcome of markets, the flow of investment, factor productivity, and the cost of doing business, these can either be from both internal or external settings and affect the smooth operation and function of an organization (Essie, 2012). According to Duncan (1972) business environment is considered to be the combination of physical and social factors that is reflected in the individual organization. Sul (2002) saw business environment as the flow of relevant knowledge which is significant to setting organizational objectives which have strong influence on managerial thinking.

Therefore, business environment can be considered as the summation of those factors that are both internal, that is within the control of a single business firm and external factors that are beyond the control of a single business enterprise. Agboli and Ukaegbu (2006) conceptualized business environment as events, situations and circumstances, settings and positions which surround entrepreneurial activities. Sul (2002) considered the following as the basic features of business environment: is complex in nature; is a constantly changing with changing situations; it is unique with different business units; it has both long term and short term impact; unlimited influence on external environmental factors; it is very unclear; it has interrelated mechanisms; it includes both internal and external background. Business environment can also be conceptualized as the entire economic, technological, socio-cultural as well as political and legal factors that influence the individual will and ability to carry out entrepreneurial functions (Mohammad et al., 2011; Pederson & Sudzina, 2012).

Bourgieours (1980) provided a comprehensive classification of business environment as internal and external. The internal business environment is operationalized by customers, employees, and suppliers. Here a single business enterprise has control and can make changes in these factors based on changing and the function of that enterprise (Boso, 2013). Customers are considered to be the king of a given market. Success and failure of a given business lies greatly on customer satisfaction; thus customers can be classified as wholesalers, retailers, industries, government institutions as well as other foreigners (Ishengoma & Kappal, 2011). Business should carefully select its customers, their need be respected, their complaints be listen and their products or service need be adhered to. Employees are those people working toward the goal realization of a given organization (Qian & Takeuchi, 2013). There should be a mutual understanding and respect between an organization and its workers. Suppliers are the people that supply basic raw materials and required components of the firm, and there is the need for organizations to have required reliable and multiple suppliers.

The external environment is operationalized by economic, political, socio-cultural, technology, demography, ecological or natural factors as well as international environment (Agboli *et al., 2006*; Njaja *et al.,* 2012). These are factors that cannot be influenced by an individual business unit. Economic environment is very complex and dynamic in nature and consist of all issues related to market forces of demand and supply, capital level, price level. labor, government fiscal and tax policies, customers and other economic determinants. Political Factors are those factors that surround the politics of a given country, which all business firms do not have control over and need to have a careful understanding for it to remain relevant in that environment. The political environment constituted the attitude and actions of politics, government leaders and legislators due to the flow of social demands and beliefs (Jogensen *et al.,* 2012). Government influences every enterprise as well as every aspect of life with respect to business (Shariff *et al.,* 2010).

The government can either promote and or constraint and regulate businesses. Socio-cultural environment, these includes attitude of people to work, family system, religion, education level, marriage and many more, all need to be considered by a business firm for it to achieve its objectives (Shariff et al., 2010; Asrawi, 2010; Brutun et al., 2010). Technology is an organized application of scientific information to practical task, there is continuous changes in technology, as such these changes brought about equal changes in manufacturing, services, life style and living conditions, all businesses should develop a kind of policies to go in line and adapt to changing technology (Bruton *et al.,* 2010). The impact of technology can be seen in new products, new machines, new tools, new materials as well as new services. However, some of the benefits of technology are: increase in productivity, improvement in living standard. more leisure time and greater variety of products. Demography involves the study of population, its size, standard of living, growth rate, age and sex level and many more, every business needs to look at its population and recognize their various needs and should produce accordingly (Lee, 2010).

Environmental dimensions refer to the basic patterns used to assess and understand the concept of environment in a more logical and simple way (Shehu & Mahmood, 2014e). Duncan (1972) considered the external environment in a simpler dimension, that is the simple- complex and the static- dynamic dimension. Aldrich (1979) developed six major dimensions of the external organizational environment as capacity, stability/instability, turbulence, homogeneity/ heterogeneity, domain consensus/ disconsensus as well as concentration/ dispersion. Capacity indicates the level of sustainable growth. Stability / instability looks at the level of unpredictability in an organizational task environment. Turbulence is the degree and level of how environmental elements are interwoven or connected together (Lee, 2010). Homogeneity / heterogeneity refers to how specific or diluted are organizational experience in the task environment (Boso, 2013). Domain consensus / disconsensus refer to how organization matches with the task environment in which it operates (Pederson & Sudzina, 2012). Concentration / dispersion refers to the level at which the element of an organization's task is physically concentrated or dispersed over a given geographical boundary. Bourgeois (1980) came with the environmental dimensions as complex or heterogeneity and dynamic or volatile.

Slevin and Covin (1995) developed the following environmental dimensions. These include: dynamic, hostility, technological sophistication and industry life cycle stage. Dynamic environmental dimension comes from the changes in key operating variables such as market and industry, economic, political, technology and other social forces. Environmental hostility is the level to which environment forces threat to the business organization due to issues like intense competition, lack of adequate exploitable opportunities (Mohammad *et al.*, 2011). Industry technology sophistication refers to the degree of technological advancement in the real production process in producing a given products (Bruton *et al.*, 2010). Industry life cycle stage represents the period of product life cycle faced by the organization products or services. These stages consist of introductory/ pioneering, growth, maturity and decline respectively (Shehu & Mahmood, 2014e).

3.8 Organizational Culture

Organizational culture (OC) has been defined variously by different scholars in different situations and contexts (Kale, 1991). According to Phatak (1989) organizational culture is defined as the way of life of a cluster of people. It is made up of knowledge, morals, belief, norms and values and any other abilities gained by one as a fellow of a given society. In other words, it is considered as the unique way of life of a group of people and their comprehensive way of life. According Lai and Lee (2007) organizational culture is seen as a collective set of values that encourages organization's values, opinion, preference and response. Hofstede (1994) defined culture as "the collective programming of the mind which differentiates the members of one group from that of another". Culture refers to shared traditions, values, and norms (Schein, 1994). Cameron and Quinn (2006) saw OC as a persistent set of values, beliefs, and assumptions that described organizations and their members, while Chin-loy and Mujtaba (2007), and De long and Fahey (2000) viewed organizational culture as a pattern of norms, values, beliefs and attitude that influences behavior within an organization.

In addition, according to Ajmal and Koskinen (2008) organizational culture represents the basic, taken for granted assumptions and deep patterns of meaning shared by organizational participation and expressions of these assumptions. Deshpande, Jarley and Webster (1993) opined that OC guide the perception and behavior of its members. Studies have proven that OC serves as a source of sustainable competitive advantage (Alavi *et al.*, 2006; Xenikuo & Simosi, 2006). Organizational culture is important for influencing the people and organizational thinking, behavior, state of mind, norms and values (Shah, Iqbal, Sabir & Asif 2011). Schien (1994) provided the basic levels of culture as basic assumptions, values and artifacts respectively. The assumptions are the explanatory schemes that people use in identifying situations and making sense of on-going events, activities and human relationship which will form the basis of collective action. These assumptions have fashioned over time as members of a group develop plans to manage the problem and passing along the strategies to new peers. At the next level, values are representations of a more visible appearance of culture that shows acceptance as well as identifying what is significant to a particular group. While, the last level, culture is established through artifacts that are visible. These artifacts may include things like art, technology, language ceremony and many more.

Phatak (1989) listed the following characteristics of culture as: culture exists in the mind of people who have learnt it in their past associations with others and who use it to guide their own ongoing contact with others; human culture varies significantly from one another; culture resembles one another to a considerable extent, though different in some respect; once a culture has been learned and accepted, it tends to stay; all culture are gradually changing, even though human beings tend to attack changes; different individuals in the same society may behave differently in response to a given situation, despite the fact that they all have internalized certain elements of the same culture; and no one can escape entirely from his own culture. Madichie, Nkammebe and Idemobi (2008) also came up with the following as the basic features of culture; historic meaning culture is traditionally determined, related to anthropological concepts, socially constructed, soft and very difficult to change.

Phatak (1989) offered the following as the functions of culture; culture enables human beings to talk with others through the medium of dialect that have been learned and shared in common; culture makes it likely to expect how others in our society are possible to respond to our actions; culture gave a standard for differentiating between what is considered good and bad in that society; culture provides the knowledge and skill necessary for meeting sustenance needs; and culture enables us to identify and include ourselves in the same class with others, sharing similar background. Hence, the need to empirically investigate SME performance in Nigeria with a view of providing a comprehensive finding that will help and accelerate the smooth operation of the Nigerian SMES.

3.9 Market Orientation and Performance

Market orientation (MO) is seen as a firms' capability that is extremely valuable, rare, and cannot be easily imitated, with emphasis on placing the customer in the center of firm plan and operation (Polat & Mutlu, 2012). Empirical evidence on the relationship between market orientation and performance appeared to be mixed. Several Studies have been conducted in relation to MO and performance. Among the studies which reported a positive relationship includes: Hooley *et al.*, (2000) in their study which tested Narver and Slater market orientation scales. They collected data using both qualitative and quantitative approaches. An in-depth case study method is used to comprise industries that include retailing and electronics. Structured questionnaire was also used, and the sample made up of organizations employing twenty people and above. Regression method was adapted and the finding reveals that the high market oriented firms are more likely to exceed their standard, to show year on year improvement in performance. Hence, the final analysis of their result indicates a significant and positive association between market orientation and performance.

Slater and Narver (2000) in their empirical investigation using survey which provided a repetition of the earlier study, with a sample of fifty three single businesses through regression method. This repetition provides robust backing for the presence of a positive relationship between market orientation and performance. Their findings established the existence of the significant and positive association between market orientation and performance. Shoham and Rose (2001) examined market orientation to performance relationship, which was considered as a seminal work of earlier investigation. Survey design was used and a sample of two hundred and fifty small firms from four businesses as soft, food, construction and agriculture were chosen. One hundred and one managers responded by completing and returning the questionnaire received. They report a positive and significant association among MO and firm performance. Subramania and Gopalakrshna (2001) investigated the relationship between market orientation and performance in the context of a developing economy, using a survey questionnaire administered on one hundred and sixty two manufacturing and service firms. The result was analyzed using regression method and the finding indicated that market orientation is an important predictor of performance.

Pelham and Wilson (2001) reported a significant and positive influence of market orientation on small firm performance. Agarwal and Dev (2003) in their study of

MO to performance in service firms: role of innovation, examined the association between MO and performance in the hospitality business, more specifically to international hotels. Two hundred and one data was generated through survey questionnaire and the preliminary questions were pre-tested on thirty hotel chief executives who joined an executive development program at a leading hotel and restaurant in the north- eastern USA. The finding shows that MO is positively related to both financial measures of performance- service quality, customer satisfaction, and employee satisfaction and non-financial of performance-occupancy rate, gross operating profit and market segment. It establishes a strong positive association between MO and all forms of performance. The findings of Wei and Morgan (2004), and Ge and Ding (2005) were in line with these finding.

Moreover, Grainer and Padanyi (2005) conducted a research on the association between market-oriented activities and market-oriented culture: implications for the development of market orientation in nonprofit service organizations and drawn their sample from non-profit services organizations managers using structural equation models. They reported an important association between MO behavior and organizational performance. Kara, Spillan and Deshields (2005) examined one hundred and fifty three owner/ managers in three major states of Maryland, New York and Pennysylvania located in United State of America. A structural equation modeling and survey design was used. The finding of their study reported an important linkage between market orientation and small sized service retailer performance. Kirca, Jayachandran, and Bearden (2005) in their Meta analysis on market orientations. They employed quantitative approach using correlation and multivariate analysis. The finding of their study reported that market orientation to performance relationship is stronger in a sample of manufacturing firms.

Similarly, Tajeddeni, Trueman and Larsen (2006) in a survey which investigating the consequence of MO on creativity which observes the link between innovativeness and performance of SMEs in the Swiss watch industry, in terms of customer orientation, competition orientation and inter-functional coordination. They used survey questionnaire and regression, while the sample is the Swiss watch industry. The results indicated that customer orientation has a positive consequence on performance as well as the level of creativity. Snoj, Milfelner and Gabrijan (2007) also established a significant positive effect of market orientation with market and financial performance of company resources in Slovenia. Olavarrieta and Friedmann (2008) investigated MO, knowledge-related resources and firm performance. The data were collected through questionnaires and structural equation model (SEM) used in the data analysis. The finding indicated a significant association between MO and firm performance.

The finding of Jain and Bhati (2007) also reported significant association between market orientations to financial and non- financial measures of business performance among manufacturing firms in India. Li and Justin (2008) also reported a positive and significant linkage between market orientation and performance in their study. The data were collected from three hundred Small and medium enterprises across six provinces of China which includes; Shaanxis, Sichuan, Liaoning, Shangai, Guangdong, Shandong and Shanxi respectively, using survey questionnaire. The finding of Zhou, Li, Zhou, Justin and Su (2008) in a survey of two thousand seven hundred and fifty four employees from one hundred and eighty firms in China also evidences a significant positive association of market orientation with firm performance.

Morgan *et al.*, (2009) examined market orientation as a key market-oriented asset, and firms' marketing abilities as a key market-relating positioning mechanism, using seven hundred and forty eight US firms. They used a survey questionnaire as an instrument for the study and the regression method for data analysis. They found that MO and marketing capabilities are paired assets that contribute to superior firm performance. They also established that MO has a straight effect on firms' return on assets and that marketing capabilities directly influence both return on assets and alleged firm performance. The finding established substantial and positive association between market orientation and overall performance. The study of Lings and Greenley (2009) examined the impact of internal and external market orientations on firm performance with three thousand five hundred firms providing multiple product line in supermarket, department stores, clothing retailers, and health and beauty products of UK retail managers as samples and SEM for data analysis. The outcome of the study shows a significant association between internal market orientation, employee motivation and external marketing success. Also established a positive impact of external market orientatation on customer satisfaction and financial performance.

Dauda and Akingbade (2010) examined different methods of market orientation and how it could be employed for improved SBEs performance in Lagos State- Nigeria, using a survey questionnaire administered on SBEs with regression method as a tool for data analysis. The research findings show that many SBEs that engage in market orientation recorded substantial progress, thereby establishing a significant association between MO and small business enterprises performance. Similarly, the findings of Ihinmoyan and Akinyele (2011), and Kumar, Jones, Vetkatesan and Leone (2011), all reported a positive relationship between market orientation and performance. Lam, Lee, Ooi and Lin (2011) established significant positive relationship between strategic orientations and market performance. Kaya and Patton (2011) in their study of one hundred and thirty five operating in different industries in Turkey, which include metal, automotive, chemistry, machine and equipment, textile as well as food. The result reveals that market orientation is associated with innovative performance.

Beverly, Michael and Richard (2012) inspected customer orientation, performance relationships among one hundred and eighty US firms, with the moderating influence of risk taking, innovativeness, and opportunities focus on the relationship with performance. A survey questionnaire was employed with regression methods for data analysis. The finding of the study reported a strong and positive linkage between the constructs. Eris and Ozmen (2012) in their empirical study on the effect of market orientation on firm performance. The finding of their study reported a significant association among a market orientation and firm performance. Arshad and Othman (2012) examined the effect of corporate social responsibility and market orientation on firm performance as well as the mediating effects of CSR on the association between market orientations to performance, using content analysis of two hundred and forty two firms in Malaysia. The finding of the study shows that market orientation to performance relationship is positive; CSR did not intervene the association between market orientations to firm performance.

Similarly, Kelson (2012) carried a quantitative study of market orientation and organizational performance of listed companies in Ghana. A total of twenty out of thirty seven listed companies participated with seventy two senior officials as respondents. The finding indicated that top management factor had a statistical significant relationship with market orientation, external factor had a statistical significant relationship with market orientation, and the overall performance of listed companies in Ghana was linked to market orientation. The finding of Jyoti and Sharma (2012) in their study on market orientation and business performance relationship. They reported a significant association between market orientation and business performance, and also a significant indirect relationship of employee and customer satisfaction in the relationship between market orientation and business performance. Oyedijo, Idris and Aliu (2012) equally investigated the impact of marketing practices on the performance of small business enterprises; empirical evidence from Nigeria. Their sample made up of five hundred and forty five businesses/ senior staff in Lagos-Nigeria, using survey questionnaire and analysis of variance (ANOVA) as a method of analysis. The finding of their study shows a linkage between marketing practices and overall firm performance.

However, the study of Jaiyeoba (2014) established a significant positive relationship between market orientation behaviors in service firm's in Bostswana and both the economic and non – economic performance. Similarly, Webster, Hammond and Rothwell (2014) investigated the market orientation effect on business performance of business schools that register with the association of advance collegiate schools of business in the US. One hundred and sixteen academic vice president and one hundred and thirty one deans were the respondents. The finding from their study indicated a significant and positive relationship between market orientation and performance. Additionally, the study of Kelson (2014) reported a significant relationship between market orientation and business performance of twenty four listed companies in Ghana. In the same vein, Wilson, Perepelkin, Zhang and Vachon (2014) investigated four hundred and fifty three Canadian medical biotechnology companies, and reported a significant and positive association between market orientation and performance. The above findings are in concord with each other, evidencing a significant positive relationship between market orientation and performance.

Arisng from this, Chakravorti (2013) undertook a review of past studies on market orientation between 1995 to 2012, which discuses, compare and contrast market orientation, its antecedents and effect on firm performance. The finding shows that there are similarities and differences between countries as regard to market orientation and firm performance. These differences are found more between developed and developing economies. Market orientation affects a wide range of performance variables from objective to subjective and from financial to organizational to market respectively. However, other researches with a negative finding on the relationship between MO and business performance include: Au and Tse, (1995) in their study which employed hotel as sample with marketing managers as respondents. The results indicated no significant association between market orientations and hotel performance.

Demirbag, Lenny Koh, Tatoglu and Zaim, (2006), conducted a study on TQM and market orientations impact on SMEs performance, using structural equation modeling for data analysis, with one hundred and forty one SMEs operating in the Turkish textile industry. They found no significant relationship between market orientation and organizational performance, the only relationship established was between market orientation and organizational performance with the mediation of total quality management. Haugland *et al.*, (2007) conducted studies on MO and firm performance in the service industry. The sampling border is the Dunn and Bradstreet data base which consisted of accounting information for all the Norwegian limited companies and it include five hundred and thirty hotels registered in the data base.

The findings indicated that MO has only an uncertain consequence of absolute productivity and no effect on return on assets.

Gaur, Vasadavan and Gaur (2009) in a study on the MO and manufacturing performance of Indian SMEs moderating role of firm resources and environmental factors, they examined the relationship between MO and manufacturing performance for small and medium enterprises in India. The sample was drawn from SMEs in western India, using survey questionnaire instrument and regression methods for data analysis. They employed a resource based- view (RBV) theory as underpinning. The finding indicated a positive relationship between two dimensions of market orientation, customer orientation and inter-functional coordination and that of manufacturing performance in the western region of India.

However, the study of De luca, Verona and Vicara (2010) examined market orientation and research and development effectiveness in high – technology firms. The finding from the study reported a mixed result. In (2011) the study of Micheels and Gow considered a population of one thousand five hundred and sixty eight, whereas, three hundred and forty seven was selected as sample. The finding indicated that trust and commitment positively influence market orientation, while, market orientation and organizational learning are found to be significant contributors to firm performance. Ghani and Mahmood (2011) examined the factors influencing performance of microfinance firms in Pakistan using quantative survey and multiple regressions for data analysis. The finding of the study indicated that market orientation was not related to microfinance performance.

Suliyanto and Rahab (2012) in their empirical investigation on the relationship between MO to firm performance. They used a sample of one hundred and fifty SMEs in Banyumas in Indonesia with a survey questionnaire as instrument and structural equation model for analysis. Their findings indicated that MO is incapable to directly increase business performance without the mediation of innovation. This result signifies a negative relationship between the two constructs. Similarly, the study of Mokhtar, Yusoff and Ahmad (2014) with a sample of one hundred and forty SMEs in Malaysia, reported a mixed finding on a key element of market orientation. Customer focus and market dissemination were found to have a positive relationship, whereas, market intelligence and responsiveness were found to have a negative association.

Additionally, Ozturan, Ozsomer and Pieters (2014) also reported a mixed finding on the role of market orientation on advertising spending. The relationship with market orientation responsiveness facet with increases in advertising was found to be positive, while, market orientated intelligence with increase in advertising was found to be negatively associated. This result signifies a negative relationship between the two constructs. Based on these arguments, this study seeks to propose the following hypothesis:

H1: There is a significant and positive relationship between market orientations and SME performance in Nigeria.

3.10 Knowledge Management and Performance

Many studies have attempted to establish the linkage between knowledge management and firm performance. Gold, Malhotra and Segars (2001) in their study on knowledge management with over three hundred senior executives using survey questionnaires as research instrument and structural equation model for data analysis. The study established that sound application of knowledge management result in achieving firm performance. Sarin and McDermott (2003) in their study employing a sample of two hundred and twenty nine firms using a survey questionnaire as an instrument for the study and regression method for data analysis. The result indicated that team learning has a good association on the innovativeness and speed to market of the new products, hence can lead to better performance.

Kalling (2003) builds distinction between three instances of knowledge, namely knowledge development, utilization and capitalization. Three knowledge ventures within the European manufacturing multinational company were used. This empirical study indicates that though knowledge development is frequent phenomenon, the utilization of it is not so common. Even once knowledge is utilized; it may not always lead to enhancement in profitability. Leea, Sangjea and Kang (2005) investigated knowledge management performance index (KMPI), using both qualitative and quantitative methods. The sample frame consisted of one hundred and one firm in South Korea and the outcome of their findings indicated a strong linkage between KM performance pointers and the overall performance.

However, Egbu, Hari and Renukappa (2005) undertook a study on KM for sustainable competitiveness in small and medium surveying practices, aimed at investigating the relevance of the knowledge of the key individuals in organizations. The study was undertaken using interview and with a sample from construction SME. The result shows that small firms can benefit from operational KM practices for sustainable competitiveness. Darroch (2005) quantitatively examined the significance of knowledge management as a coordinating mechanism to improve innovation and overall firm performance using a sample of four hundred and forty three firms across several sectors, Correlation analysis indicates that firms effectively managing knowledge are likely to be more innovative. However, results do not confirm a positive relationship between knowledge management and overall firm performance.

Marques, Simon and Magrys (2007) investigated the relationship between knowledge management practices and firm performance by empirically investigated two hundred and twenty two Spanish firms in biotechnology and telecommunication industries. They employed the competence- based view of the firm and focuses on the importance of knowledge management as a sustainable competitive advantage. They apply a factor analysis with a subsequent correlation analysis between factor loadings and a variety of firm performance measures, and find positive relationships between knowledge management and firm performance

Brachos, Kostopollos, Soderquist and Prastacos (2007) examined knowledge effectiveness, social context and innovation, aimed at finding the impact of knowledge-sharing mechanisms by empirically analyzing the role that environment plays in the transfer of actionable information, and, in turn, for creativity which can lead to effective performance. A multiple respondents' inspection was executed in seventy two business units of Greece pharmaceutical firms. One hundred and ninety four intermediate to big enterprises, which employed more than one hundred people were selected as samples, survey questionnaires and structured interview were used to generate the data with least square regression as method for analysis. The result shows that trust, willingness to pass information, top management support is relevant as environmental indicators in knowledge transfer between organizational units and can help achieve better performance.

Wang, Klein and Jiang (2007), inspected information technology support in manufacturing firms for a knowledge management dynamic capability link to performance in Taiwan. A sample of five hundred manufacturing firm was used with the survey questionnaire and partial least squares for data analysis. Knowledge based dynamic capability was used as the theoretical underpinning and the finding indicated direct consequence of IT support on firm performance. Similarly, the study of Jantarung and Ussahawanitchakit (2008) which used a sample of one thousand electronic companies was selected from Thailand, using survey questionnaire and regression methods for data analysis. Knowledge based view (KBV) is used as the theoretical underpinning. The findings of the study indicated a significant and positive association between knowledge management capabilities and performance of electronic companies.

Zack, McKeen and Singh (2009) examined the relationship between knowledge management practices, organizational and financial performance. Their report found that knowledge management practices are directly related to various intermediate measures of strategic organizational performance namely: (customer intimacy, product leadership and operational excellence), and that those intermediate measures are, in turn, associated with financial performance. Based on this evidence, they concluded that as long as knowledge management practices enhance intermediate organizational performance, positive financial performance will result. Wang. Hult, Ketchen and Ahmed (2009) examined Knowledge management orientation, market orientation, in the United Kingdom using resource based view (RBV) and Knowledge based view (KBV) as theoretical underpinning. The sample of two hundred and thirteen was drawn from one thousand five hundred UK companies in financial analysis made easy (FAME). A Quantitative survey method using questionnaire was employed with SEM for data analysis. The result of the study established that there is only significant and positive linkage between knowledge management orientation and firm performance with market orientation as a mediator.

In a related study undertook by Michael (2010), on a quantitative correlation study on the relationship between knowledge management maturity and firm performance. He reported a significant association between KM and firm performance. Hou and Chien (2010) conducted studies on the effect of market knowledge management competence on business performance from a dynamic capabilities viewpoint. The sample is drawn from one hundred and ninety two Taiwanese companies; the findings indicated that both MKM capability and dynamic competences have a positive effect on firm performance. Additionally, Daud and Yusoff (2010) examined knowledge management, social capital and firm performance of SMEs situated within the Multimedia Super Corridor in the Klang Valley of Malaysia, using a survey questionnaire. The underlying theories used are the resource-based view (RBV), the knowledge-based view (KBV) and organizational learning theories (OLT) respectively. The findings of the study indicated that KM processes induced social capital positively and social capital improves firm performance.

Theriou, Maditinos and Geogios, (2011) conducted studies on KM enabling factors and firm performance: An empirical research of the Greek medium and large firms. The sample frame made up of two hundred and eighty medium and large enterprises in Greek, using a survey questionnaire as an instrument and regression methods for data analysis. The findings reported strong and positive linkage between knowledge management and firm performance. In (2011) Chen, Elnaghi and Hartzakis did a study aimed at investigating the critical factors of knowledge managemen,t which are to have impact on the performance of Chinese ICT firms, using survey questionnaire and regression for data analysis. The sample was drawn from all the listed ICT firms in China, with middle managers and other employees working in research and development unit amounting to two thousand five hundred as respondents. The finding of the study indicated that knowledge management factors have a direct and positive relationship on business performance.

Similarly, Tan (2011) examined knowledge management acceptance and success factors amongst small and medium-size enterprises in Malaysia. The sample frame is drawn from SMEs from Jahor and Melaka, using a survey questionnaire as an instrument and regression method for data analysis. The finding indicated that there is a significant relationship between success factors and knowledge management procedures. Kamukama, Ahiauzu and Ntayi (2011) examined the mediating effect of competitive advantage in the relationship between intellectual capital and financial performance in Uganda's microfinance institutions, using survey questionnaire and regression methods for data analysis. The findings of the study indicated that competitive advantage is a significant mediator in the relation between intellectual capital and financial performance of Uganda's micro finance institutions.

However, Alipourian, Moghimi and Baktashi (2011) did a similar study on the analysis of knowledge management within five key areas. Data from one hundred and one participant was analyzed using Kruskal-Wallis, and Mann-Whitney test, using both qualitative and quantitative research. The results suggest that the university is following a development towards knowledge-orientation. In another related study conducted by Janepuengporn and Ussahawanitchakit (2011) on the impact of knowledge management strategy on organizational performance conducted on clothing manufacturing business in Thailand. Data collected from three hundred and ninety two firms in clothing manufacturing business as the sample, with a survey questionnaire as instrument and ordinary least square regression for analysis. The findings indicate that KM strategy effect competitive advantage, which in turn can lead to performance.

In a similar way, Al-Hakim and Hassan (2011) investigated the role of middle managers in knowledge management implementation to improve organizational performance in the Iraqi mobile telecommunication sector. They established a significant role of middle managers in KM execution, hence a positive relationship between the construct. Annette and Trevor, (2011) examined Knowledge management and organizational performance. Their study uses survey data from one hundred and eighty nine senior and middle managers and structural equation modeling for data analysis; using a resource based view (RBV), the findings indicated that some knowledge resources such as structure of organization, application of knowledge are directly associated with organizational performance, while others such as technology, knowledge conversion did not have significant relationshp to performance.

However, Sandhwalla and McDermott (2011), established a strong positive relationship between the knowledge management and performance. Kharabsheh, Magableh and Sawadha (2012) in their study of knowledge management practices and its impact on organizational performance in pharmaceutical firms in Jordan. They argue about the importance of knowledge management as a valuable instrument in improving performance. They also emphasis on effectiveness and ability of an organization to implement knowledge based activities will determine the development and sustainability of its competitive advantage. The study uses survey questionnaire and multiple regression method for data analysis. A sample of thirteen pharmaceutical firms was used. The finding of the study reported a significant and positive association between KM practices and organizational performance.

Moreover, Davood and Morteza (2012) investigated knowledge management capabilities and SMEs organizational performance. The sample is drawn from thirty small and medium enterprises with a survey questionnaire as a study instrument and regression methods for the data analysis. The result of the study indicated that all three factors of KM capabilities have a significant and positive association with SME performance. In the same vein, Emadzade, Mashayekhi, and Abdar (2012) empirically study knowledge management capabilities and organizational performance in Isfahan, Iran. Survey questionnaire and regression method is used for data analysis. Two hundred and forty five small business owners were selected from eighty six small firms, adopting resource based view theory. The result shows a partial association between the two constructs.

Wang, Lee, Wu, Chang and Wei (2012) examined the influence of knowledge management and brand equity on the marketing performance in a Japanese automaker's branch in Taiwan. A quantitative survey using questionnaire was carried out with structural equation modeling as a method for data analysis. The findings of the study indicated strong linkage between KM and firm performance. Nurach, Thawesaengskulthai and Chandrachai (2012) investigated the factors that improve the quality of information technology and knowledge management system for SME(s) in Thailand, using structural equation modeling for data analysis and survey questionnaire as the study instrument. A sample of seven hundred and seventy SME(s) were selected, the findings of the study signifies a positive relationship.

According to Fattahiyan, Hoveida, Siadat and Tallabi (2012) in their study aimed to evaluate the impact of specific knowledge management resources (KM enablers and processes) on organizational performance, with a sample frame of two hundred and three faculty members of the University of Isfahan, Iran. The study is purely correlational and used two sets of questionnaire. The finding indicated a partial relationship between the constructs. Ubeda – Garcia (2012) established that knowledge management and training were significantly related with performance, in a study which employed a sample of sixty two Spanish firms' in the province of Alicante. Additionally, Nejatian, Nejati, Zarei and Soltani (2013) reported a significant association between knowledge management enablers and knowledge creation process.

In the same vein, Haris – Aslam, Shahzad, Syed and Ramish (2013) examined knowledge sharing as determinant of academic performance, using multiple linear regressions. A sample of students from different Universities was used from Lahore, using convenience sampling with one hundred and forty eight participants. The finding indicated that knowledge sharing to academic performance was positively related. Abiola (2013) examined the impact of organizational learning, innovativeness and financial performance of small and medium enterprises in Nigeria, using survey questionnaire methods and correlation and regression for data analysis. The finding of the study indicated partial association between the constructs. Hence, the study appears to have produced mixed findings.

The study of Noruzy, Dalfard, Azhdari, Nazari Shirkouhi and Rezazadeh (2013) survey two hundred and eighty manufacturing firms from one hundred and six companies which have more than fifty employees. Structural equation modeling was used for data analysis; the finding indicated that knowledge management affects organizational performance indirectly through organizational innovation. Slavkovic and Babic (2013) argued on knowledge management and organizational performances of organizations with more than fifty employees were used as sample, with regression for data analysis. The finding indicated a significant and positive relationship between knowledge management and organizational performance. Streiger, Ait Hammou and Ghalib (2014) investigated the difference between organizational structure types and management levels in relation to perceive knowledge management practice within organizations. Data was collected from one hundred and fifty five respondents through web – based survey, using analysis of variance for data analysis. The finding appeared to be mixed; knowledge management practices of knowledge transfer were positively influenced by organizational structure type, there was a negative influence of management level on knowledge management practices of knowledge transfer. Based on these arguments, this study seeks to propose the following hypothesis:

H2: There is a significant and positive relationship between knowledge management and SME performance in Nigeria.

3.11Entrepreneurial Orientation and Performance

Several studies conducted have used entrepreneurial orientation in its relationship with firm performance and the possible outcomes are: Lumpkin and Dess (1996) conducted studies on clarifying the entrepreneurial orientation construct and linking it to performance. He suggested that EO may be more strongly related with performance when it is pooled with both the appropriate plan and the proper environmental conditions, and this study paves way for the emergence of other related empirical studies on entrepreneurial orientation and firm performance. The finding of Wiklund and Shepherd (2003) supported the previous entrepreneurial orientation literature that established positive association between entrepreneurial orientation and performance relationship.

Wang (2008) inspected two hundred and thirteen medium firms in the United Kingdom to find out the relationship between entrepreneurial orientation, learning orientation and business performance. Their result indicated that learning orientation is an important moderator in the relationship between EO and firm performance. Khalid, Kassim, Isma'il, Zain and Madar (2009) did a study of entrepreneurial orientation and performance relationships of Malaysians Bumiputera SMEs. The sample was drawn from two hundred and ten SMEs from Malaysia, using survey questionnaire. The findings of their study indicated a significant association between EO and a firms' performance. According to Merlo and Auh (2009) in their study on the effect of EO, MO and marketing sub-unit influence on firm performance. A survey questionnaire is used as a study instrument and regression methods for data analysis. The sampling frame comes from the Australian mailing list, made up of a random choice of six hundred contacts in small organizations with fifty and above employees in a number of manufacturing firms which includes; food and associated products, chemical and associated products, fabricated iron products, industrial machinery and computer equipment, printing and publication as well as rubber and soft products. The findings indicated that the higher the level of EO, the more positive interaction between MO and market subunit influence, hence to overall performance.

Gurbuz and Aykol (2009) inspected two hundred and twenty one independently owned and operated small manufacturing firms that employ less than one hundred and fifty employees in Istanbul as a sample. Using a survey questionnaire as an instrument and hierarchical regression method for data analysis, in a study which examined entrepreneurial management, entrepreneurial orientation and Turkish small firm growth. The findings indicated strong linkage between EO and firm growth. However, Richard, Wu and Chadwick (2009) investigated the impact of entrepreneurial orientation and firm performance of five hundred and seventy nine US banks. They reported a strong and positive relationship between entrepreneurial orientation and firm performance.

Faizol, Hirobuni and Tanaka (2010) examined entrepreneurial orientation and business performance of small and medium scale enterprises of the Hambantota district of Sri Lanka. A sample of manufacturing companies was selected with total fixed assets of twenty million Sri Lankan Rupees (LKR) or less, excluding land and building and the number of employees ranges from five to less than one hundred and fifty in accordance with the definition of SMEs by the National Development Bank of Sri Lanka. There are one hundred and twenty five listed small and medium enterprises and twenty five manufacturing SMEs selected. Both qualitative and quantitative methods were employed using multiple regressions for data analysis. The result shows a strong linkage between the two constructs.

Similarly, Clercq, Dimov and Thongpanl (2010) investigated two hundred and thirty two Canadian based firms, and reported a significant relationship between entrepreneurial orientation and performance. Devis, Bell and Krieser (2010) examined the influence of top manager's prestige, structural and expert power on the relationship between EO and firm performance, using a survey questionnaire and regression methods for data analysis. The finding of the research signifies a strong positive relationship between EO and a firm performance. In a study conducted by Lan and Wu (2010) examined whether entrepreneurial orientation would affect enterprises' internationalization strategies and their success, using survey interview of two hundred enterprises with regression methods for data analysis. The findings of the study indicated that EO is positively connected to the degree of internationalization and performance.

In another related study by Wales, Gupta and Mousa (2011) on empirical research of entrepreneurial orientation an assessment and suggestions for future research, which aimed at providing a full qualitative review and assessment of the empirical entrepreneurial orientation literature, using one hundred and fifty eight journal articles. The findings established a significant relationship between EO and performance. Mehrdad, Abdolrahim, Hamidreza, Mohsen and Ramin (2011) inspected entrepreneurial orientation and innovation performance with the mediating role of knowledge management, the study tried to integrate the role of knowledge management. A sample of one hundred and sixty four SME was selected using survey questionnaire and structural equation modeling for the data analysis. The result indicated that entrepreneurial orientation both directly and indirectly through knowledge management affected innovative performance.

ldar and Mahmood (2011) in a study on entrepreneurial and marketing orientation relationship to performance from SME perspective. The instrument used in the study is survey questionnaire and a regression method for data analysis. The outcome reported a significant association between EO and performance, and also between market orientation and performance, MO was found to partially mediate between EO to performance. Sharma and Dave (2011) investigated entrepreneurial orientation and performance Level, using a sample of three hundred and nineteen small and medium scale family owned business of Chhattisgarh. Convenience sampling was used to collect the data along with regression methods for data analysis and structured questionnaire was administered to entrepreneurs of small family enterprises operating in the area. The findings indicated a strong and positive association between EO and firm performance.

Osman, Rashid, Ahmad and Hussian (2011) considered and reviewed a number of past studies on entrepreneurial orientation and organizational performance. Some of the studies reviewed include that of Wiklund and Shephered in 2005 as well as that of Fairoz, Hirobuni and Tanaka (2010). All the studies confirmed strong and significant linkages between EO and firm performance. The summary of their findings indicated that entrepreneurial orientation assists small businesses to achieve higher performance and also allow them to focus on existing and emerging needs which will result to product market innovation and creativity. Ben Brik, Rettab and Mellahi (2011) surveyed two thousand two hundred firms from Dubai Chamber of commerce and industry, through mail questionnaire. The finding of the study reported a significant and positive relationship between market orientation and business performance. In (2011) Musa, Abd Ghani and Ahmad examined the relationship between entrepreneurial orientation (EO) and firm performance and also the role of market orientation (MO) as a moderating variable in Malaysia. The finding of the study suggests that entrepreneurial orientation and market orientation moderates each other.

Al-Swidi and Mahmood (2012) examined total quality management, entrepreneurial orientation and organizational performance. The sample drawn was bank managers, using survey questionnaire and regression methods for data analysis. The findings reported a positive association between TQM, EO and organizational performance. The finding of Ndubisi and Iftikhar (2012) from Pakistan with a sample of hundred and twenty four SMEs is also in line with the previous entrepreneurial orientation studies. Similarly, the finding of Fatoki (2012) indicated that there was a significant positive relationship between entrepreneurial orientation and performance of SMEs. In (2012) Junaidu investigated entrepreneurial orientation and export performance of SMEs in the Nigerian Leather Industry, using multiple regression and a mail survey questionnaire with resource based view as the theoretical underpinning. The findings of the study posit that tangible resources (financial, operational, communication, human, and intangible resources, knowledge image and marketing resources) are all strongly related to firm export performance.

In the same vein, Wang and Yen (2012) argued on the corporate entrepreneurial orientation and performance of Taiwanese SMEs, using multiple regression method for data analysis. A sample of two hundred and sixty seven Taiwanese SMEs in China was used. The finding from their study indicated a significant association between innovativeness, proactiveness, risktaking in a Taiwanese SME performance, hence entrepreneurial orientation to performance relationship was positive.

Similarly, Arief, Thoyib, Sudiro and Rohman (2013) employed a quantitative survey of one hundred and forty SMEs in Malang, using structural equation modeling for data analysis. They found a significant relationship between entrepreneurial orientation and firm performance. Prato, Wee, Syahchari, Tyaznugraha, and Hadiatifitri (2013), findings also supported significant association between EO and firm performance relationship. Rosenbusch, Rauch and Bausch (2013) also established that entrepreneurial orientation to performance relationship was positive. In (2013) Mahmood and Hanafi empirically investigated the effect of competitive advantage on entrepreneurial orientation and performance of women-owned SMEs in Malaysia, using survey questionnaire and regression method for data analysis. The finding of the study indicated significant positive rapport between EO and performance. This is also similar to Alarape (2013) finding, which established a significant and positive relationship between entrepreneurial orientation and firm performance.

Shukri Bakar and Mahmood (2014) investigated transformational leadership and corporate entrepreneurship to performance relationship of higher education institutions in Malaysia, using a questionnaire survey with two hundred and forty six valid responses. The finding indicated a significant and positive relationship between corporate entrepreneurship and performance; corporate entrepreneurship partially mediated transformational leadership and performance.

In contrast, Runyan, Droge and Swinney (2008) in their study, which examined entrepreneurial orientation and small business orientation relationship to performance, which employed a sample of two hundred and sixty seven small business owners from eleven small and medium firms. Structural equation modeling was used for data analysis, they reported a mixed finding. Entrepreneurial orientation predicted the performance of younger firms; whereas small business orientation was found to predict the performance of the old group of firms. Arbaugh, Cox and Camp (2009) in their study a multi - country study across seventeen countries and in four continents with one thousand and forty five firms. The results show a mixed findings as entrepreneurial orientation was positively to net worth (financial performance), while entrepreneurial orientation was negatively related to return on sales. Similarly, the study of Frank, Kessler and Fink (2010) on entrepreneurial orientation and business performance with a sample of eighty five SMEs from electric and electronic industry was chosen using survey questionnaire. The finding shows a low correlation between business performance and entrepreneurial orientation.

In the same vein, Anderson (2010) in his seminal work employed a sample of one hundred and seventy two SMEs from the manufacturing sector in Sweden. He asserted that previous studies were short of considering other factors of entrepreneurial orientation to performance relationship like perceptual performance data, common method biases, as well as survival bias. The result from this study indicated a negative relationship between entrepreneurial orientation to performance in terms of growth and profitability. Tang, Tang, Marino Zhang and Li (2008) reported an inverted U-shape relationship between entrepreneurial orientation and performance relationship among Chinese ventures. Additionally, Su, Xie and Li (2011) study established a mixed curvilinear entrepreneurial orientation to performance findings. The relationship between entrepreneurial orientations to performance is found to be an inverse U-shape in new ventures, whereas, such relationship was found to be positive in established firms.

Arising from these, Tang and Tang (2012) study among one hundred and fifty five SMEs in northern China confirmed the entrepreneurial orientation to performance inverted U- shape relationship. However, Ambad and Abdul Wahab (2013) examined the entrepreneurial orientation of large firms in Malaysia, which employed partial least squares for the data analysis. They reported a mixed finding as innovativeness and risk taking positively affect performance, while, proactiveness was found to negatively affect firm performance. Similarly, Arunchalan, Ramaswani, Herrmann and Walker (2013) investigated entrepreneurial orientation, innovation and firm performance. They reported that the relationship between entrepreneurial orientation and innovation and firm performance is a curvelinear with an inverted U – shape which means a negative association between the constructs.

Lechner and Gudmundson (2014) examined a sample of three hundred and thirty five firms randomly selected from Icelandic firms. They also reported a mixed finding on entrepreneurial orientation dimensions, firm strategy and performance relationship. Innovativeness was positively related to differentiation; risk taking and aggressiveness was negatively associated with both differentiation and cost leadership. Hence, differentiation and cost leadership strategies were positively related to performance. The study of Filser and Eggers (2014) which examined entrepreneurial orientation and firm performance using multiple regression method for data analysis. The outcome from this study reported a mixed finding, the relationship between innovativeness and risktaking to firm performance was found to be positive, while proactiveness relationship to firm performance was negatively associated. Based on the above arguments, this study seeks to propose the following hypothesis:

H3: There is a significant and positive relationship between entrepreneurial orientations and SME performance in Nigeria.

3.12 Business Environment as a Moderator

Several studies have been conducted on business environment and its components as either independent or dependent variable with different results, some of these studies are: Kean, Gaskill, Leistritz, Jasper, Shoop, Jolly and Sternguist (1998) in their study on the effects of community characteristics, business environment and competitive strategies on rural retail business performance aimed at examining the relationship between the constructs; business environment was used as an independent variable. The sampling frame was drawn from four hundred and fifty six retailers from forty eight rural communities across twelve states, using a survey questionnaire as an instrument and regression methods for data analysis. The findings indicate a significant and positive relationship between community measures of business environment and small business performance. The business environment was a good pointer of community marketing performance. Pelham and

Wilson (2001) examined market structure, firm structure, strategy, and reported a weak causal relationship between marketing environment, small – firm structure and small firm strategy. Sul (2002) examined the relationships between the external environment, entrepreneurial strategy, mechanistic-organic structure and financial performance of restaurant franchisors from the perspective of franchisees, and after all the analysis the findings show that the external environment is perceived to have a negative impact on franchisor's financial performance.

Agboli and Ukaegbu (2006) undertook a study examining the business environment in Southeast Nigeria, using two separate but complementary studies, the business environment in this study was used as an independent variable in its relationship to entrepreneurial activities. Survey questionnaire used as instrument with both questionnaire and interview for data collection. Descriptive statistics used for data analysis, and a stratified random sample of two hundred and twelve firms was drawn from a population of privately owned firms situated in the southeastern Nigeria. The study indicated that the environment in which entrepreneurial ventures took place was hectic, hence the need for a conducive atmosphere. However, Lindsay, Tan and Campbell (2009) conducted a study on candidate performance on the business environment and concepts section of the CPA Examination. The business environment was used as an independent variable in the relationship between concept sections of the CPA examination. The study of Song and Parry in (2009) investigated the desired level of market orientation and business unit performance. Data was collected from multiple respondents in three hundred and eight US firms. The finding indicated that desired level of market orientation is a function of market turbulence, competitive intensity, technology turbulence and innovation strategy.

Additionally, Nandakurmar, Ghobadian and Regan (2010) empirically examined four thousand five hundred and eleven US companies and the data were generated from leading commercial database. The study was carried out on business-level plan and performance, the moderating effects of environment and structure, using a survey questionnaire as an instrument and moderated regression method for data analysis. The findings reported a strong relationship between environment and competitive performance. Fereidouni, Masron, Nikbin and Amir (2010) argued on the consequences of external environment on entrepreneurial motivation with data collected from one hundred and six Master of Business Administration students through a questionnaire. They reported a positive relationship between the business environment and entrepreneurial motivation.

However, Bruton, Filatotchev and Chahine (2010) examined UK and France initial public offer (IPO) of two hundred and twenty four firms. They reported institutional environment as a good moderator on the relationship between governance, structure and IPO performance. Aswari (2010) assessed business environment for small and medium enterprises in Lebanon, which specifically focus on assessing the existing legal, regulatory and policy environment for small business growth in the country. The sampling frame made up of sixty four small enterprises using survey interview and descriptive statistics for the data analysis. The business environment was used here as an independent variable and the study recommended need for creating a conducive environment for smooth operation of small businesses in Lebanon. Cosh, Fu and Hughes (2012) investigated organizational structure and innovation performance in UK small and medium enterprises. They reported that young firms operating in high – technology sector with informal structures have more influence on innovation. Pederson and Sudzina (2012) surveyed two hundred and ninety nine Danish firms, and reported that limited number of internal and external factors have a significant influence on the adoption of performance measurement systems.

Korunka, Kessler, Frank and Lueger (2010) argued about personal characteristics, resources, and environment as predictors of business survival using a survey questionnaire as an instrument and logistic regression for data analysis. The sample was drawn from three hundred and fifty four small business owners observed over eight years using longitudinal study. The environment was used as an independent variable, and the study reported that personal characteristics, resources, and environmental aspects at the start of business activities explain only a relatively small part of the variation in business survival.

Similarly, Lee (2010) investigated one hundred and forty foreign firms in China, and reported that environment, market responsiveness, product innovation, and multinational corporations' network have strength on firm performance. In (2010) Rogerson and Rogerson investigated the factors that lead to the attainment of enabling business environment in Johannesburg, South Africa. The samples consist of one hundred foreign investor and ten business chambers, using survey interview and descriptive statistics for the data analysis. The findings of the study indicated a similar finding obtained from the previous study of the World Bank. Aziz and Yasin (2010) reported that external environment (market technology turbulence and competitive intensity) was not a moderator of the relationship between market orientation and firm performance. Abd Aziz (2010) examined the effect of the external environment on a business model and performance relationship with the external environment dimension of (turbulence, hostility and dynamism). The finding of the study indicated none of the external environment dimensions was significant as moderator on the relationship between business model and firm performance.

However, Sheng, Zhou and Li (2011) investigated on the effects of business and political ties on firm performance from a Chinese perspective. Samples of two hundred and forty one high technology firms were selected. The outcome from the study shows that business ties have a stronger positive effects on performance than political ties, and both effects depends on institution and market environment respectively. Mohammad, Ramayah, Puspowarsito and Saerang (2011) examined the business environment as a moderator in the relationship between corporate entrepreneurship and firm performance. The samples consist of one hundred and eight medium-sized companies with at least fifty one to two hundred and fifty full-time employees. A survey questionnaire was used as the study instrument and hierarchical regression for data analysis. The finding of the study indicated that environment; particularly government policies and economy moderated the relationship between corporate entrepreneurship and performance.

Ishengoma and Kappel (2011) examined environment and growth potential of micro and small manufacturing enterprises in Uganda, using a survey questionnaire as an instrument. The Business environment was used as an independent variable and the results from the regression analysis reveal that medium and small enterprises growth potential was negatively associated with limited access to productive resources, high taxes and lack of market access. The finding established a negative relationship between the constructs. Similarly, Qian, Cao and Takeuchi (2012) investigated functional diversity and organizational innovation with the environment as moderator in China. A sample of one hundred and twenty two Chinese firms was used by chief executive officers and chief technology officers as respondents. The finding indicated that competitive uncertainty and institutional support were found to shape top management team decision making process and their outcomes.

The study of Pham, Segars and Gijselaers (2012) examined the influence of the trainees work environment for training transfer, employed a sample of one hundred and sixty seven trainees from eight Master of Business Administration programs in Vietnam. Structural equation modeling was used for data analysis, the study reported that work environment factors such as supervisory support, job autonomy, and preferred support were significantly associated with the training transfer; however, trainees use of transfer strategies mediated the work environment and training transfer relationships.

Essie (2012) conducted a conceptual study on business environment and competitiveness in Nigeria – considerations for Nigeria's vision 2020, and asserting the need for sound economic governance with highly skill oriented, core capability driven, and holistic and even University graduates require further training to enhance their applied relevance and professional skills. Lucky and Minai (2012) re-investigated the effects of external factor and firm characteristics on small firm performance during economic downturn. External factors of business environment were used as an independent variable in the study. A survey questionnaire was used as an instrument with the regression method for data analysis. The findings reported a good relationship between external factor and performance. Njaja, Ogutu and Pellisher (2012) examined the effect of the external environment on internal management strategies in Kenya, using mixed method and survey research design. Samples of eight provinces were used with simple regression as a method for data analysis. The finding of the study indicated significant influence of external environmental factors on firm performance.

In (2012) Ho, Wang and Vitell did a global analysis of corporate social performance with the effects of culture and geographic environment. A global CSP database of companies from forty nine countries was used. The findings established that Hofstede cultural dimensions are positively related to CSP. Europe companies were found to outperform other countries and regions in CSP. The study of Yang, Wang, Zhu and Wu (2012), surveyed over five hundred senior executives of manufacturing and service firms in China. A cluster ordinary least square analysis was used. The result reveals that environment (technology) has a significant and positive influence on product innovation. Similarly, Babatunde and Adebisi (2012) examined strategic environmental scanning and organizational performance in a competitive business environment. They used a structured questionnaire for data collection with regression and correlation coefficient for data analysis. The finding of the study indicated a significant positive relationship between strategic environmental scanning and organizational performance. However, the finding of Jalali (2012) established that environmental determinants (hostility, turbulence and uncertainty) are important predictors of export performance.

Additionally, Jorgensen, Konchitchki, Burgrazel and Sadka (2012) examined how a country's legal environment affects the performance of its publicly and privately held firms of twenty eight countries. They reported that publicly traded firms are significantly more profitable then privately held firms in countries with higher corruption, lower protection of property right and the less effeicient business environment. The study of Dale – Olsen (2012) established no significant impact of wage environment on the relationship between pay determination and firm performance of Noeweigian firms. Rosenbusch *et al.,* (2013) established that environment positively affects entrepreneurial orientation and in turn firm performance.

Boso, Story, Cadogon and Micevki (2013) examined firm innovativeness and export performance, with a sample of export firm from Ghana, Bosnia and Herzgovina using structural equation modeling. The result shows the relevance of business environment toward the firm innovative performance. The study of Mithas, Tafti and Mitchell (2013) argued on firms' competitive environment and digital strategies of four hundred US based enterprises. They reported a correlation between digital business strategies for the digital business competitive environment. Additionally, in (2013) Bratnicka, Bratchiki (2013) linked two dimensions of the organizational creativity to firm performance, with the mediating and moderating role of corporate entrepreneurship and the environment. They argued about the role of environment in shaping entrepreneurial activities.

However, Martins and Rial (2013) argued on entrepreneurial orientation, environmental hostility and small and medium enterprise profitability of one hundred and twenty one small firms fully operational in Spain. They reported that entrepreneurial orientation impact on SME profitability is higher when there is fit between entrepreneurial orientation and the external environment. The study of Ju, Fung and Mano (2013) which was longitudinal in nature, covers a four year period on both local private firms and foreign wholly owned subsidiaries in China. Institutional environment was found to moderate on the relationship between firm capability and firm performance. Similarly, Doran, Healy, Steve O'callagham (2013) compares first – and – fourth – year accounting and finance student's knowledge of the business environment and their engagement with the discrimination between the students. The finding indicated that fourth year students have greater knowledge of the business world and levels of engagement with business media, at the same time male students have greater knowledge of the business world than their female counter parts. Vasaukaite (2013) investigated business environment factors determining the selection of time for the implementation of new technology in Luthunian enterprises, using qualitative methodological approach. The finding indicated a significant and positive relationship between the constructs.

Additionally, Tsuja and Marlfio (2013) assessed the influence of the business environment on organizational innovation in service companies in Peru. They reported that uncertain environment promotes technical innovation; complex environment promotes both administrative and technical innovations; organizational characteristics partially mediate the relationship between administrative and technical innovations. Similarly, the study of Iyer, Srivasto and Rawwas (2014) which align supply chain relational strategy with the market environment and implications for operational performance. A sample of one thousand four hundred and forty Chief executive officers was used as respondent, with smart PLS for data analysis and through mail questionnaire survey. The finding, reported that resource specificity, resource complimentarily, and collaboration have a significant positive association with market environment.

However, in a study conducted by Singh (2013) which examined the influence of external environment on the export performance of manufacturing SMEs, the result shows that the external environment is only a moderator between manufacturing strategy and export performance, whereas external environment was not a moderator to competitive strategy, export market orientation and export performance, this means a mixed finding. In the same vein, Khaldi and Khatib (2014) explore the learning environment in the business schools of both private and public Universities in Kuwait, using a regression method for data analysis. The reported a significant and positive effect of the five dimensions of the learning environment (students' cohesiveness, teacher support, involvement, tssk orientation and cooperation) on student's attitudes toward their academic institutions, students' attitude was significantly higher in the public institution than private ones.

Zamora, Benito and Gellogo (2013) inspected organizational and environmental factors as moderators of the relationship between multidimensional innovation and performance, using four hundred and forty Spanish companies across construction, agriculture and the service sector. Their findings reported that environmental factors moderate the relationship between multidimensional innovation and performance. Based on the above arguments, this study seeks to propose the following hypotheses:

H4: Business environment positively moderates the relationship between market orientation and SME performance in Nigeria

H5: Business environment positively moderates the relationship between knowledge management and SME performance in Nigeria.

H6: Business environment positively moderates the relationship between entrepreneurial orientation and SME performance in Nigeria.

3.13 Organizational Culture as a Mediator

Several studies have been conducted in relation to organizational culture and performance and some of the findings reported significant relationship between the two constructs, others negative while there are also reported mixed findings. Berson, Oreg and Dvir (2005) investigated chief executive officers values and organizational performance of twenty six companies. The finding indicated that organizational culture is a good mediator on the relationship between CEO values and organizational performance. Xenikuo and Simosi (2006) examined transformational leadership, culture and business performance, using a sample of three hundred employees of large financial companies in Greece. The finding of the study shows that cultural orientation had a direct effect on overall business performance.

However, Ngo and Loi (2008) reported a significant relationship between adaptability culture and human resource and marketing culture related performance of multinational firm operating in Hong Kong. Naor, Goldsttein and Schroeder (2008) inspected one hundred and ninety eight manufacturing enterprises using a regression method and mail surveys. The result indicated a positive relationship between culture, infrastructure and performance. Similarly, the study of Liu (2009) assessed the relationship between organizational culture and new service delivery performance, using a face – to – face interview with one hundred and ninety two business managers. The correlation was used for data analysis, the finding reported that there is strong complementary relationships among innovative culture, supportive culture, market orientated culture, learning culture, customer communication with new service delivery performance.

The study of Eker and Eker (2009) investigated the relationship between organizational culture and performance of the Turkish manufacturing sector. A sample of one hundred and twenty two manufacturers of the top five hundred firms was used, with logistic regression for data analysis. The finding shows that firms with flexible culture tend to be non – financial performance, while firm to control tend to use performance measurement system for monitoring. Luczak, Mohan and Hill (2010) examined national culture, market orientation and network-derived benefits for service SMEs. The findings of their study indicated culture affects business owners' market orientations. Ezirim, Nwibere and Emecheta (2010) examined the effect of organizational culture on organizational performance with regression methods for data analysis. Organizational culture to performance relationship was found to be significant. Competitive, entrepreneurial and consensual organizational culture was found to be significantly positive to profitability, sales volume and market share. Bureaucratic organizational culture was negatively related to organizational performance.

Shah *et al.*, (2011) examined the influential role of culture on leadership effectiveness and organizational performance in Pakistan. Their findings indicated a significant and positive relation between culture and performance. Similarly, Slater, Olson and Finnengan (2011) in their study of business strategy, culture, and performance used a sample of senior marketing managers with five hundred and above employee with the use of the questionnaire as a research instrument. They found that cultural orientation play a role in creating superior performance, evidencing significant and positive relationship between culture and performance.

Yazici (2011) surveyed project manager; engineers; and executive from seventy six US firms. The finding indicated that a clan or group culture facilitates a cohesive, high performing team work environment, which result in improved project and business performance. Mujeeb and Ahmad (2011) empirically tested the relationship between component of organizational culture and performance management practices, and reported significant and positive relationship between elements of organizational culture and performance management practices. Similarly, Chow (2012) examined the role of organizational culture in the human resource to performance link, used a sample of two hundred and forty three Hong Kong and Taiwanese firm operating in Guangdong, China. The finding indicated that organizational culture mediated the relationship between human resources and performance relationship. This finding is similar to Duke and Edet (2012) which surveyed ninety nine non – governmental organizational out of one hundred and thirty two operating in Nigeria. The results of ordinary least squares (OLS) reveal a positive association between organizational culture and organizational performance.

Aguayo (2012) examined Mexican Americans' college self-efficacy and college Performance, with a questionnaire as research instrument, survey and regression method. The sample was drawn from four hundred and eight enterprises, and their findings reported strong relationship between culture and performance. However, Sakro (2012) argued on organizational culture, motivation and performance. Managers of automobile companies operating in Ghana ware considered as a sample, semi – structured questionnaire survey was used. They reported that organizational culture has a direct impact on motivation and indirectly on organizational performance. The better the organizational culture the higher the motivational level of employees.

Sturman, Shoa and Katz (2012) investigated the effect of culture on the curvilinear relationship between performance and turnover, using survey and regression method. Their findings indicated that cultural factors have a direct influence on profitability of voluntary turnover and influence performance, meaning a positive linkage between culture and with turnover and performance. Cheung, Wong and Lam (2012) reported a significant relationship between innovation and organizational performance. All of the above studies are in concord with each other, that culture has significant and positive effects on organizational performance.

Some studies, however, reported a negative relationship between organizational culture and firm performance. Gleason, *et al.,* (2000) reported a significant negative relationship between culture, capital and performance, when they conducted a study on the relationship between culture and performance. The data were generated from fourteen European countries using retailers, grouped into four different clusters through secondary data. Lee, Yoon, Kim and Kang (2006) investigated the effects of market-oriented culture and marketing strategy on firm performance with one hundred and twenty samples of businesses using the survey as an instrument. The data were collected using both qualitative and quantitative approaches. Regression and structural equation model were used for data analysis. The result found that MO culture does not affect firm performance.

Navarro and Moya (2007) investigated learning culture using survey questionnaire and structural equation modeling. The sample collected made up of two hundred and sixty nine SMEs in two sectors that is the Spanish optometry sector and the Spanish telecommunications sector respectively. They reported a negative association between the culture of these two sectors and market orientation to performance. Additionally, Zainol (2010) examined cultural background and firm performance of Indigenous Malay family business using samples of SMEs from Kuala Lumpur and Selangor were used, with survey questionnaire and a multiple linear regression for data analysis. The finding of the study reported that EO is not a mediator of the relationship between cultural background and firm performance.

Karyeija (2012) assessed the impact of culture on performance appraisal reforms in Africa. Data was generated from one hundred and forty seven questionnaires and twenty seven interviews from Uganda's Civil Service. The finding shows a negative association between culture and performance. Similarly, Lo (2012) assessed the managerial capabilities, organizational culture and organizational performance, using resource based view as theoretical underpinning. The sample frame consists of four hundred and eleven hotels in China, structural equation modeling was used for data analysis and the study employed a survey questionnaire. The result of the study shows a negative linkage between both managerial capabilities and organizational culture on financial performance. The findings above are in agreement with each other, that organizational culture does not have any significant relationship with organizational performance.

However, there are many studies with mixed findings. Lopez, Manuel and Ordas (2004) argued on managing knowledge the link between culture and organizational learning. Samples of one hundred and ninety five Spanish companies were selected, using postal survey questionnaires and SEM for data analysis. The findings of the study indicated that the collective culture encourages the development of organizational learning which has a significant effect on business performance thus; evidencing a positive relationship between OC and performance. Mudili (2011) examined the performance based reward and national culture from Indian culture, using questionnaire, survey, and regression methods. The sample used is the executive officers of companies, the outcome of the study reported to have a mixed results. Three out of four cultural dimensions supported the relationship between culture and performance, whereas one item is found to have reported a negative relationship between organizational culture and performance.

There have been several studies in relation to organizational culture and market orientation. Kyriakos, Meulenberg and Nilson, (2004) assessed the impact of cooperative structures and firm culture on market orientation and performance with a sample of Dutch cooperative enterprises drawn from the list obtained by National cooperative council for agriculture and horticulture using surveys. Their result indicated a significant association between entrepreneurial culture and market orientation. Grainer and Padanyi, (2005) conducted research and drawn their sample from non-profit services organizations managers using structural equation modesl.

They reported a significant association between MO behavior and organizational performance with a good mediation of culture.

Nwibere (2013) investigated the effect of corporate culture dimensions (competitive, entrepreneurial, bureaucratic and consensual cultures) on managerial leadership style (democratic, autocratic and laissez – faire), using seven major oil development companies. They reported mixed findings competitive, entrepreneurial and consensual corporate cultures have a significant and positive influence on democratic leadership style. Similarly, entrepreneurial and consensual corporate cultures have a significant and positive influence on laisses – faire leadership style. Bureaucratic and consensual organizational culture was found to have significant and positive influence on autocratic leadership style. In the same vein, bureaucratic organizational culture has a negative relationship with democratic and laises – faire leadership styles. Competitive organizational culture was reported to have a negative association with autocratic and laises – faire leadership styles; entrepreneurial organizational culture has a negative correlation with autocratic leadership styles. Based on this argument, this study seeks to propose the following hypothesis:

H7: Organizational culture positively mediates the relationship between market orientation and SME performance in Nigeria.

Empirical evidence has established the linkage between organizational culture and knowledge management. McManus and Loughridge (2002) examined the relationship between corporate information, institutional culture and knowledge management from UK university library viewpoint and strongly emphasized on the need for KM among libraries institutions. Sabri (2005) investigated knowledge management in its context. The theoretical conclusion provided that issues relating to culture, leadership, values are central to knowledge management application. Ang and Missingham (2007) examined national culture knowledge management. The conceptual analysis reported on the importance of national culture toward achieving and enhancing sound knowledge management.

Alavi, Kayworth and Leider (2006) in their study on empirical examination of the influence of organizational culture on knowledge management practices. A semi-structured telephone interview was used with twenty professional employees and the data were analyzed based upon the transcribed interviews. The findings indicate that values of members in the society affect the ways in which they use KM machinery. In (2006) Lucas and Ogilvie did a study that used five hundred companies as a sample. Hierarchical regression was used for data analysis, employing survey questionnaire. The findings of the study indicated that culture and reputation have significant positive effects on Knowledge transfer. Liebowitz (2008) did a similar study, though the study was theoretically based, still came up with a finding supporting the positive interaction between the two constructs.

However, Albescu, Pugna and Paraschiv (2009) examined cross-cultural knowledge management and finally reported that cross-culture relates to KM. Watanabe and Senoo (2010) argued on shaping knowledge management and national culture, using a questionnaire survey of a Japanese pharmaceutical firm's with fourteen foreign affiliates. The findings indicated a positive linkage between national culture and KM. Rai (2011) conducted a study on hypothetical integrative model for executive KM and OC and concluded by outlining a need to concentrate on all KM practices without taking note of culture in implementing knowledge based processes. Tseng (2011) conducted a study on the effects of hierarchical culture on KM processes, using explanatory case studies with two firms and questionnaire analyses for thirty one companies. The research found that hierarchical culture induces a knowledge management process.

Ahmadi, Rajabbaigy and Moghaddar (2012) examined the relationship between culture and knowledge management in the Payame Nour University of Tehran. One hundred and twelve were selected members as the sample through random sampling method, using existing papers such as the internet and libraries to produce a questionnairre comprising of thirty questions. Aksoy, Apak, Eren and Korkmaz (2014) conducted a questionnaire survey with eighty participants from Turkey, and reported that cooperation, communication, workplace satisfaction, synergy, innovative works, purpose integraty, participation and risk taking affected the level of organizational learning in organizational culture; organizational culture and efficiency strongly influence performance. Based on this argument, this study seeks to propose the following hypothesis:

H8: Organizational culture positively mediates the relationship between knowledge management and SME Performance in Nigeria.

Several studies have been conducted in relation to organizational culture and entrepreneurial orientation. Lindsay (2005) evaluated the relationship between culture and indigenous entrepreneurial attitude in a study conducted toward a cultural model of Indigenous entrepreneurial attitude. The research has demonstrated the need to include culture in an Indigenous entrepreneur attitude framework. Mckay and Chung (2005) argue on Benchmarking for entrepreneurial survival, and finally suggest that entrepreneurs should consider the issue of benchmarking very important on key processes that contribute to the firm's viability.

Madichie, Nkarmmebe and Idemobi (2008) delineated on the cultural determinants of entrepreneurial emergence in a typical sub-Saharan African context, using a sample of two hundred and ninety five senior chief executive officers of thirty selected companies. A survey questionnaire is used as an instrument for the study. The study findings indicated that culture had a strong influence on the entrepreneurial and decision-making Performance. Danes, Lee, Stafford and Heck (2008) suggested the need of developing culture oriented strategies to enhance the attainment of entrepreneurial goals. Lee, Lim and Pathak (2011) investigated culture and entrepreneurial orientation. Using survey questionnaire and analysis of variance (ANOVA) as a method for data analysis. The sampling frame was drawn from four countries with different cultural background as; US, Korea, Fiji and Malaysia. The results of this study suggest that different cultural contexts have a strong impact on the college students' innovative orientation.

Valdez (2011) inspected three hundred and fifty eight companies that applied and registered with US Samoa Department of Commerce between 2003-2007 as samples. The study empirically examines the relationship between entrepreneurial success and individual entrepreneurs' traditional genealogical-status as well as the status of immediate family members, using survey interview and multiple regressions for data analysis. The finding was two sided one positive and the other negative. There is a strong positive relationship between position (status) of the entrepreneur and household, whereas, individual entrepreneurs, traditional genealogical-status is negatively related to success. Panilos and Reyes (2011) in their study with a sample drawn from the Global Entrepreneurship Monitor on fifty countries, two countries with correlation matrix for data analysis. The results indicated a negative relationship between the constructs.

Engle, Schlaegel and Delanoe (2011) debated on the role of social influence, culture, and gender on entrepreneurial intent as well as effects of parental entrepreneurial experience on entrepreneurial intent. The sampling frame was drawn from two thousand one hundred and sixty four university students across fourteen countries which includes; Bangladesh, Bulgaria, China, Costa Rica, Egypt, Finland, France, Germany, Ghana, Mexico, Russia, Spain, Sweden and US. The instrument used for the study was survey questionnaire and SEM for data analysis. The findings indicated that culture has an effect on entrepreneurial commitment, with gender egalitarianism considerably impacting in particular the entrepreneurial intent of women.

The study of Acar and Acar (2014) examined the dominant organizational culture types of private and public hospital in Turkey. Survey questionnaire was used with five hundred and twelve employees from ninety nine hospitals as respondents. The finding indicated that organizational culture significantly affects performance. Based on this argument, this study seeks to propose the following hypothesis:

H9: Organizational culture positively mediates the relationship between entrepreneurial orientation and firm performance in Nigeria.

Table 3.2: *Summary of Some Past Studies Reviewed*

S/N	*Variables*	*Author*	*Country*	*Industry*	*Method/ Theory*	*Major Findings*	*Future research*
1	Owner managers knowledge, competitiveintensity, complexity of marketing decision and performance	Kamyabi Y,and Devi, S. 2012	Iran	Manufacturing	Regression	positive	Need for future research to compare this finding with others in both developing and developed nations
2	Innovativeness and performance	Mandy, M.K 2009	Malaysia	Manufacturing	Regression	positive	Need for future Research to look in to innovativeness and performance relationship
3	Accounting skill and performance	Olusola, O.A 2011	Nigeria	Service	Chi-square	Positive	Government should make it mandatory for small business owners to make financial statement
4	Market orientation, Business performance	Webster, Hammond and Rowthwell 2014	United States	Education	Simple linear regression and T - test	positive	To includes other variables like School size, School Affiliation
5	Entrepreneurial value, firm financing, management, market practice and performance	Shariff, Peous, and Ali 2010	Cambodia	Public	Hierarchical multiple regression	positive	Future studies could examined whether variables such as organizational structure and organizational culture could influence the performance of SME
6	Individual determinant, external factors, firm characteristics, location and firm performance	Minai and Lucky 2011	Nigeria	Manufacturing and service	Hierarchical regression	Location moderate the relationship between the constructs	Need for future research to established the generalizability of this study in different settings and with different sample data
7	Organizational culture, transformational leadership and performance	Xenikou and Simosi 2006	Greece	Financial organization	Descriptive statistics	Positive	Need for longitudinal survey

Table 3.2 (continued)

S/N	*Variables*	*Author*	*Country*	*Industry*	*Method/ Theory*	*Major Findings*	*Future research*
8	Cultural background, entrepreneurial orientation and firm performance	Zainol, and Ayadurai 2010	Malaysia	Service and Manufacturing	Multiple linear regression	Negative	N/A
9	Business advice and SME performance	Berry, Sweeting and Goto 2006	UK	Manufacturing and service	Regression	Positive	Need for a more longitudinal in depth study
10	Market orientation, Learning orientation and SME performance	Suliyanto and Rahab 2012	Indonesia	Technology intensive firm	SEM	MO is unable to directly improve business performance without innovation as a medium	To add business environment to moderate in the relationship between MO and SME performance
11	Market orientation, entrepreneurial orientation and performance	Yuan, Zhao, Tan and Liu 2008	China	N/A	Descriptive statistics and correlation coefficient	Positive	To replicate the study in other environment
12	Market orientation, firm resources, environmental factors and performance	Gaur, Vaudevan and Gaur 2009	India	Manufacturing	Regression	Mixed	To look at some contingency factors ie technology level, customer awareness etc
13	Market orientation and business performance	Dauda and Akingbade 2010	Nigeria	SBEs	Regression	Positive	Need for longitudinal study

Table 3.2 (continued)

S/N	*Variables*	*Author*	*Country*	*Industry*	*Method/ Theory*	*Major Findings*	*Future research*
14	Market orientation, innovation and performance	Agarwal Erramalli and Dev 2003	USA	Service	Regression	positively	Replication
15	Market orientation and performance	Subramaniam and Gopalakrshna 2001	India	Manufacturing and service	Regression	Positive	longitudinal study
16	Market orientation and SBU performance	Slater and Narver 2000	N/A	Variety	Regression	Positive	Future research is needed
17	Market orientation and performance	Shoham and Rose 2001	Different nations	Across different sectors	Regression	Positive	Future researce need
18	Knowledge management capabilities and organizational performance	Davood and Morteza 2012	Iran	N/A	Regression	Positive relationship between KM capabilities and Performance	future research suggest appropriate investment in KM initiative
19	Knowledge management enablers and firm performance	Theriou, Maditinos and Theriou 2011	Greek	Manufacturing and construction	SEM	positive	N/A
20	KM,organizational performance	Annette and Trevor 2011	N/A	N/A	Partial least square	Mixed	further research on KM organizational performance
21	Market knowledge management, business performance	Hou and Chien 2010	Taiwan	N/A	Partial least square	Positive	Consider other factors of dynamic capabilities and be carried in different industries

Table 3.2 (continued)

S/N	*Variables*	*Author*	*Country*	*Industry*	*Method/ Theory*	*Major Findings*	*Future research*
22	Knowledge management strategy and organizational performance	Janepuengporn and Ussahawanitchakit 2011	Thailand	Manufacturing	Least square regression analysis	Positive	Need for future research in the on KM and organizational performance
23	Market orientation, performance	Daud, Remli and Muhammad 2013	Malaysia	N/A	N/A	Positive	N/A
24	Knowledge management, social capital and firm performance	Daud and Yusoff 2010	Malaysia	N/A	Regression	Positive	To integrate knowledge management processes and social capital for a better firm performance
25	Knowledge effectiveness, social context and innovation	Brachos, Kostopoulo, Soderquist, Prastacos 2007	Greece	Pharmaceutical	Least square regression	contextual factors are relevant	N/A
26	Entrepreneurial innovation and performance	Wales, Gupta and Mousa 2011	N/A	N/A	Regression	N/A	Need for EO study in other countries
27	Entrepreneurial orientation and performance	Awang, Khalid, Kassim. Isma'il, Zain, Madar 2009	Malaysia	N/A	Hierarchical multiple regression	Positive	Need for external factorsto moderate in the relationship between EO and performance
28	Government support, entrepreneurial orientation and performance	Zainol, Norhataye and Daud 2011	Malaysia	Service and Manufacturing	Multiple linear regression	Government was not mediated by EO	Thus, other variables such as culture, entrepreneurial competence, Entrepreneurial marketing & Organizational structure should be considered

Table 3.2 (continued)

S/N	Variables	Author	Country	Industry	Method/ Theory	Major Findings	Future research
29	TQM, EO, organizational culture and performance	Al-swidi and Mahmood 2012	Yeman	Banking	Regression	TQM, EO have significant positive relationship to organizational performance	Future study should focus on longitudinal and case study
30	Corporate entrepreneurship and Bank performance	Mahmood and Abdul wahid 2012	Malaysia	Banking	Regression	Positive	Future research should refine the methodology used in the study to provide further Insights
31	Entrepreneurial orientation, marketing orientation and performance	Idar and Mahmood 2011	Malaysia	N/A	Regression	EO, MO to performance positive, MO as a partially mediator	Future studies should investigate the implementation of the constructs
32	Entrepreneurial orientation and performance level	Sharma and Dave 2011	N/A	N/A	Regression	Positive	Government should promote new ideas, latest technology adaption by entrepreneurs
33	Entrepreneurial orientation, debt finance and SBU performance	Fatiki 2012	South Africa	N/A	Regression	Positive	To uses Hughes and Morgan EO scales
34	Entrepreneurial orientation, competitive advantage, performance	Mahmood and Hanafi 2013	Malaysia	N/A	Regression	positive	Future research to use multidimensional items
35	Corporate entrepreneurship, business environment and firm performance	Mohammad, Ramayah, Puspowarsito,Natali saand David 2011	Indonesia	Manufacturing	Hierarchical regression	Business environment with partially moderation	Need for a longitudinal study

Table 3.2 (continued)

S/N	Variables	Author	Country	Industry	Method/ Theory	Major Findings	Future research
36	Entrepreneurial orientation and internationalization	Lan and Wu 2010	China	Manufacturing	Regression	Positive	N/A
37	Culture and entrepreneurial orientation	Li, Lim and Pathak 2011	USA, India, Korea and Malaysia	N/A	ANOVA	Positive	Futureempirical research is needed
38	Culture, Quality management and performance	Naor, Goldstein, Kevin andSchroeder 2008	N/A	N/A	Regression	Positive	To combine two model of mediation and moderation
39	Culture and performance	Karyeija 2012	Uganda	N/A	N/A	Negative	N/A
40	Culture, self-efficacy and performance	Aguayo, Herman and Flores 2011	Mexico	Academic	Hierarchical Regression	Positive	Future research should assess the influence of gender roles on academic outcomes
41	Culture, capital structure and performance	Gleanson, Mathur and Mathur 2000	Europe	N/A	Regression	Negative r	N/A
42	Cultural determinant and entrepreneurial emergence	Madichie, Nkamnebe and Idemobi 2008	Nigeria	N/A	Descriptive	Positive	Other cultures to be studied
43	Social influence, culture, gender and entrepreneurial intent	Engle, Schlaegel, Delanoe 2011	14 countries	Academic	SEM	Positive	N/A

Table 3.2 (continued)

S N	*Variables*	*Author*	*Country*	*Industry*	*Method Theory*	*Major Findings*	*Future research*
44	External environment, organizational structure, business level strategy and organizational performance	Nandakumar, Ghobadian and Regan 2010	UK	Manufacturing	Regression	Indicate that environmental dynamism and hostility moderate the relationship between the construct	Future research need to confirm the findings
45	Candidate performance, business environment and CPA Exam	Lindsay and Campbell 2009	USA	Acadamics	Linear regression	Semester hours found to significantly determine success of new session	N/A
46	Business environment and growth potential	Ishengoma and Kappel 2011	Uganda	Manufacturing	Regression	Mixed	Need to restructure tax system
47	External environment and entrepreneurial activity	Agboli and Ukaegbu 2006	Nigeria	Manufacturing and service	Descriptive	Negative	Need for conducting similar study in other part of Nigeria
48	Business environment and SME	Asrawi 2010	Lebanon	N/A	Descriptive	N/A	Need for creating enabling environment

Table 3.2 (continued)

S/N	Variables	Author	Country	Industry	Method/ Theory	Major Findings	Future research
49	Business environment and performance	Rogerson and Rogerson 2010	South Africa	N/A	Descriptive	Similar findings obtained with the previous study of world bank research	Further research is needed on local biz environment
50	Business environment and competitiveness	Essia 2012	Nigeria	N/A	Descriptive	N/A	N/A
51	Market orientation, Financial performance	Shah and Dubey 2013	United Arab Emrates	Financial Institutions	Correlation	Positive	N/A
52	Market orientation, Alliance orientation, Business performance	Wilson, Perepelkin, Zhang and Vachon 2014	Canada	Health/Medical	Regression	Positive	N/A
53	Transformational leadership, organizational learning, knowledge management, organizational innovation, performance	Nuruzy, Dalfard, Azhdari, Shirkalhi and Rezazadeh 2013	Iran	Manufacturing	SEM	Positive	N/A
54	Organizational structure type, managerial levels, knowledge management practice	Streiger, Mammou and Galib 2014	San Diego	N/A	ANOVA	Mixed	N/A
55	Entrepreneurial orientation, performance	Anderson 2010	Sweden	Manufacturing	N/A	Negative	N/A
56	Transformational leadership, corporate entrepreneurship, performance	Shukri Bakar and Mahmood 2014	Malaysia	Education	Regression	Positive	N/A

Table 3.2 (continued)

S/N	*Variables*	*Author*	*Country*	*Industry*	*Method Theory*	*Major Findings*	*Future research*
57	Entrepreneurial orientation, Hostile environment, performance	Ambad and Abdul Wahid 2013	Malaysia	N/A	Smart PLS	Mixed	To consider specific firm
58	Environment, organizational innovation	Tsuja and Marlfio 2013	Peru	Service	Regression	Mixed	Need for sample from a single firm
59	Organizational factor, environmental factor, innovation, performance	Zamora, Benito and Gellego 2013	Spain	N/A	N/A	Positive	N/A
60	Organizational culture, Business performance	Yazici 2011	United States	N/A	N/A	Positive	N/A

3.14 Theoretical Underpinning

Two theories to underpin this study are the Resource Based – view (RBV) and the Contingency theory. The resource- based view asserts that organizations can have competitive advantage through the development of resources that are peculiar and diversely distributed (Barney, 1991). The RBV does not have a single accepted definition, hence, the term resources and capabilities are used interchangeably (Christene & Overdorf, 2000; Gold, Malhotra &Segars, 2001; Ringim, 2012). RBV defines resources as assets, processes and capability. Barney (1991) posited that firm's sustainable performance advantage by securing rare resources of economic value and the ones that competitor and other rivals cannot easily copy, imitate or substitute. As such, firms with rare resources should be able to leverage them for their own peculiar benefit. Amit and Schoemaker (1993) stated that resources are organizational assets that are processed through ownership or control, while capabilities are referring to an organization's ability to combine resources and adequately use them.

The RBV collected works pointed out that firms could obtain economic benefit as the basis of unique business assets that are valued, uncommon, difficult to replicate and non- compatible with other resources (Barney, 1991; Conner; 1991; Ringim, 2012). RBV identifies that some possessions may lead to attainment of organizational goals, while others do not. Therefore, the fundamental challenge is for the organizations to identify those resources that will lead to goal realization of the overall performance (Wade & Hulland, 2004).

The RBV will be the underpinning theory for this study, which explains the relationship between the firm resources and sustenance of modest advantage of superior firm performance (Barney, 1991; Fahy, 2000; Ringim, 2012). Resources are given different categorization by so many researchers, some of it includes Mills, Platts and Bourne (2003), where they classified resources as follows: tangible resources, such as financial, organizational, physical and technological; Knowledge resource, such as skills and experience, system and procedural resources; Cultural values and resources; network resources and potential dynamic capabilities; and Intangible resources, such as innovation, human resources and reputation. More so, Fahy and Smithee (1999) and Fahy (2000) classified resources as: tangible, intangible and capabilities. The RBV has a focus on firm to develop and deploy its core resources for an effective and efficient result attainment (Hitt, Ireland & Hoskisson, 2001). Therefore, resources are organizational input injected into a firm's production process to improve competitiveness and performance.

This study consider the RBV form the intangible point of view, the fundamental focus of intangibility is toward resources such as innovation, reputations and other relevant strategies employed inorder to have a competitive advantage in the environment (Mills *et al.*, 2003). Organizations using such resources are at advantage of using internal competence with a view of acquiring the necessary strength and capability in implementing the formulated strategy for them to achieve their fundamental goals. The impacts of such strategies are seen through organizational ability in gaining competitive advantage and at the same time remaining relevant in the immediate environment.

Contingency theory is a general theory that can be applied in all aspects of human endeavor, such as in work related performance, firm performance, educational institutions, and health organizations, private and public establishments and so on. Luthans and Stewart (1977) were among the early contributors of the theory and their conceptualization shows that a particular level of a system performance is a dependent variable which is functionally determined by the interaction of independent situational variables. The situational variable is defined as a result of environmental variables (i.e. culture, technology, competitors, etc.), and resource variables (i.e. human, capital, etc.), management variables (i.e. Planning, organizing, motivational technique, leadership style, decision making, etc.). The performance criteria variable results from the interaction of environment and managerial variables.

The seminal work of Woodward (1958, 1965), Burns and Stalker (1961), Lawrence and Lorsch (1967), were among the first to develop the concept that there is no single best way of managing, instead, they emphasized on situational aspect in their respective works (Hanish & Wald, 2012). The fundamental focus of contingency approach has been on the relationship between organizational factors, environmental characteristics and the organization relation strategy and performance (Pleshko & Heins, 2011). Hence, contingency theory is considered relevant in this study, and therefore, adopted to explain the relationship between business environment, organizational culture and firm performance.

3.15 Theoretical Framework

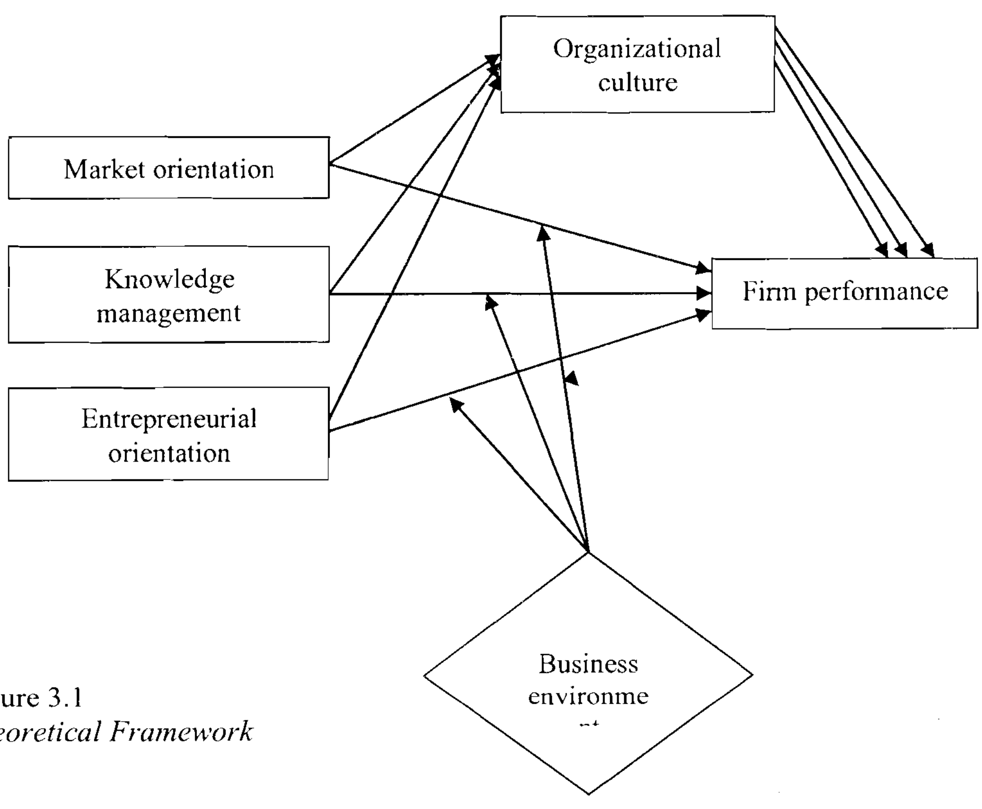


Figure 3.1
Theoretical Framework

From the above, it can be deduced that resource based view (RBV) tries to build on internal competence of organizational resources for such an organization to achieve competitive advantage. Barney (1991) posited that firm's sustainable performance advantage by securing rare resources of economic value and the ones that competitor and other rivals cannot easily copy, imitate or substitute. As such, firms with rare resources should be able to leverage them for their own peculiar benefit. The underlying characteristic by Barney (1991) goes with the following: 1) resources that are valuable; 2) resources that are rare; 3) resources that are imitable; and 4) resources that are non-substitutable. Based on the above, the entire construct under investigation possess the above named features. Market orientation is an organizational strategy with commitment toward continuously creating greater customer products which can improve performance. The emphasis here is attracting customers by considering their needs and wants through improvement in both quantity and quality. Therefore, a good market oriented strategy can be rare, valuable, imitable and non-substitutable, hence the need for RBV. Knowledge management represent a group of clearly indistinct procedure or devise used to scout for vital information among different knowledge operations, hence the principle behind knowledge management is to improve organizational effectiveness.

Resource based - view will help in developing internal competence that can be rare, valuable, imitable and very difficult to substitute (Barney, 1991). Entrepreneurial orientation is the plan of top management in relation to innovation, proactiveness as well as risk taking. It is being considered as an essential attribute of high performing firms. Entrepreneurial orientation is something that is to do with the internal ability of firms to achieve goal and to remain relevant, hence, RVB can be used as the underpinning theory due to the fact that entrepreneurial orientation is something that is rare, of value to the firm, imitable and non-substitutable.

Similarly, Contingency theory is also adopted in this study to serve as a supporting theory on the relationship between business environments, organizational culture and firm performance. The business environment and organizational culture are among the situational variables that consist of factors as economy, technology, competition, culture that can help predict the performance of a given firm. The circumstance in which these factors may be used is subject to the situation and the important values that a given organization placed for it to be relevant and the fundamental goal, hence the need for contingency approach. A firm ability to succeed depends largely on the situation and the circumstance with its emphasis on organizational culture it is able to manage the surrounding of its environment. The ability of an organization to be able to understand and initiate strategies to go in line with the need of environment which it operates and the kind of culture that organization have will guarantee its ability to remain relevant and could give such organization an edge over and above other competitors.

3.16 Summary

The chapter provided a general introduction about all the issues discussed in it. It started by providing lots of definitions related to the SME concepts. The chapter looked into the definition as well as the conceptual understanding of the dependent variable (firm performance) and the independent variables (market orientation, knowledge management, entrepreneurial orientation) with the moderating variable (business environment) as well as the mediating variable (organizational culture) respectively.

Issues and empirical studies relating to each of the predicting variables to criterion variable were established, hence, this resulted in hypotheses development. More so, the relationship between the independent variable as well as mediator to dependent variable was provided with the relevant studies conducted with moderator as well. Theoretical underpinning which is RBV and a contingency theory as supporting were seen and the possible relationship between the theories with the entire constructs was established.

CHAPTER FOUR

METHODOLOGY

4.1 Introduction

This chapter presents the plan according to how the study is to be carried out, and the method and techniques to be adopted. The chapter will also explain the research designs, population of the study, sampling size and sampling technique, operational definitions and measurement of variables, data collection procedure, technique of data analysis and the result of the pilot test conducted.

4.2 Research Design

Zikmud (2000, 2010) classified research design into three types; 1) survey/ non-experimental design, comprising of interviews and questionnaires, 2) experimental design carried out in research laboratory and, 3) historical design, which explores the utilization of secondary information and observation respectively. This study used non-experimental design, where the researchers do not have control over the independent (predicting) variables that determine their effects on the dependent (criterion) variable. The researcher can only influence the measurement for the study but do not interfere with the research settings.

The study focused on describing the characteristics of the population that is the SME, in Kano, the northwestern part of Nigeria. Descriptive design is undertaken in order to be able to describe the features of the concern variable in a given circumstance (Sekaran & Bougie, 2010). Given that this study focused on SME performance, the survey method will be more appropriate to realize the goal. The research setting is a cross- sectional study design. It involved collecting data only once or at one point in time to be able to meet with the research objectives (Cavana, Dalahaye & Sekaran, 2001; Bichi 2004). The benefit associated with cross- sectional study is that, it is cost effective and saves a lot of time (Sekaran, 2003; Wilson, 2010).

4.3 Population and Sample size

4.3.1 Population

The population is made up of a collection of data whose properties are to be assessed in a given research situation (Sekaran & Bougie 2010). Cavana, Delahaye and Sekaran (2001) defined population as a collection of subject of interest to be studied. Creswell (2012) described population as a group of individuals who have the same characteristics and other common features that the researcher can identify and study. The population of the study is based on SMEDAN (2012), data which comprised of 1,808 SMEs in Kano State, the northwestern part of Nigeria.

4.3.2 Sample size

A sample is a subset of the population that is available for selection in some stage of the sampling process. It is part of the population of interest to be studied; it can further be referred to as a sub-collection that is picked from the population of interest. Sampling is the process through which a group of representative elements or individuals are selected from a given population. However, Crewell (2012) defined a sample as a sub-group of targeted population that the researcher plans to study for generalizability about such a target population. In other words, a sample represents a segment out of the total whole which is selected to represent that whole. Reasons for using sample includes; the impossibility of collecting data and information from each population; studies using a sample rather than the entire population are likely to produce better and reliable results; fatigue is reduced and fewer error in data collection (Sekaran & Bougie 2010).

The sample size for this study was drawn from Kriejcie and Morgan (1970), table for determining sample size. Based on SMEDAN (2012), survey report, there were 1809 SMEs in Kano State. Hence, according to Kriejcie and Morgan sample determination 320 SMEs were selected to serve as the sample. However, to minimize error in sampling and to take care of the none response rate issue, the sample size was multiplied by two (Hair, Wolfinbarger & Ortinall 2008). Therefore, 640 was the total number of questionnaires administered. Additionally, Alrech and

Settle (1995) argued that, the lower the sample size, the higher is the tendency of error, and the higher the sample, the more accurate the result will be.

4.4 Sampling Technique

The systematic sampling technique was adopted in this study. Systematic sampling is a process that involves randomly selecting an initial starting point on a list, and thereafter every nth element in the sampling frame is selected (Hair, Money, Samouel & Page, 2007). Zikmund *et al.*, (2010) described systematic sampling as a procedure in which a starting point is selected by a random process and then every nth number on the list is selected. The sampling interval is regarded as the number of population elements between each unit selected from a given sample. The sampling interval for this study is considered to be (population/sample) 1808/640 = 3. At a starting point the researcher selected a number between 1 and 3, and then the sample would be the sampling elements numbered 3, 6, 9, 12, 15 and so on up to the last sample to be selected, that is sampled element number 640.

Some of the benefit attached to this type of sampling technique are simple to use, the systematic sampling technique allows a researcher to add a systematic element in to a random selection of subjects; the researcher is guaranteed that the population will be evenly sampled; it reduces the potential for human bias in the selection of cases to be included in the sample; and it allow the researcher to make statistical conclusion within the sample Sekaran (2003); Hair *et al.*, (2007); Sekaran and Bougie (2010); Zikmund *et al.*, (2010).

This study used systematic sampling technique which is considered suitable due to the fact that it has been used in similar prior studies (Weiss, 1984; Awairitefe, 2005; Zabidi, Ibrahim & Ismail, 2007; Harriette, Spall & Toren, 2007; Quee, Shahrim, Othman & Adzaham, Ramachandram, 2010; Vafee, Narimani & Tahamasepour, 2011; Mbath, 2013; Asgharnezhad, Akbarlou & Karkaj, 2013; Albueku & Ogbouma, 2013; Ghambarali, Alibaygi, Rasekchi, Pezeshki, Ghasemi & Akbari, 2013; Sour, Arzan, Feizizadeh, Tavili & Alizadeh, 2013; Zakeri, Jafari, Tavili, Songooni & Soltan, 2013; Kheng, June & Mahmood, 2013; Shehu & Mahmood, 2014a).

4. 5 Unit of Analysis

Unit of analysis represents who or what is being studied in a given research. Social science research have the following kinds of unit of analysis as individual, organization and group (Creswell 2012; Kumar, Abdul Talib & Ramayah, 2013). The unit of analysis for this study is the organization, and the owner/managers of SMEs in Kano State, northwestern part of Nigeria are the respondents. There are evidences that previous studies used organizational unit of analysis, these include Idar and Mahmood (2011); Junaidu (2012); Suliyanto and Rahab (2012); Fatoki (2012); Mahmood and Abdul Wahid (2012); Al-Swidi and Mahmood (2012).

4.6 Operationalization and Measurement of Variables

Operational definition is a specification of how a researcher intends to define and measure all the variables in the study and these variables are only peculiar to that study (Creswell, 2012). Variables measurement as adapted or adopted from previous studies were discussed.

4.6.1 Firm Performance

Performance is operationalized as the ability to access the level of success or otherwise of a given firm. The performance scale which uses subjective (non-financial) measures was adapted from the work of Suliyanto and Rahab (2012) and it has six items and the items were rooted from the previous work of Calonte *et al.*, (2006), Keskin, (2006), Lin *et al.*, (2008). The items are as follows:

i- Compared to last 3 years, our product reaches a wider market

ii- Compared to last 3 years, our firm increases product sales

iii- Compared to last 3 years, our firm's profit has decreased

iv- Compared to last 3 years, the level of complaints from our customers have decreased

v- Compared to last 3 years, the number of our employees has increased

vi- Compared to last 3 years, the number of our customers has increased

Suliyanto and Rahab (2012) in their empirical study found the construct reliability to be 0.987.

4.6.2 Market Orientation

Market orientation is seen here as any deliberate attempt to consider the needs of customer as the top priority. Market orientation with twelve items was adapted from the work of Suliyanto and Rahab (2012); Slater and Narver (1995); Calantole (2002); Lin *et al.*, (2008). However, market orientation for this study was treated as a uni-dimensional construct adapted from Suliyanto and Rahab (2012) who used it as one dimension. Some of the previous studies that used uni-dimensional Market orientation are Pelham and Wilson (2001), Agarwal and Dev (2005), Shah and Dubey (2013), Wilson *et al.*, (2013), Shehu and Mahmood (2014b). The items were initially rooted from the work of Narver and Slater (1990). The items include:

i- Our firm seeks to create value added customer product

ii- Our firm tries to understand the needs of customers

iii- Our firm strives to provide customer satisfaction

iv- There is no attempt by our firm to measure customer satisfaction.

v- Our firm provides after sales service for customer satisfaction

vi- Salesperson sharing of information about our firm's competitors.

vii- Our firm responded quickly to the actions of competitors

viii- Our firm always respond to competitors strategies taken

ix- Our firm has a target to create the product competitiveness

x- There is coordination across and inside our firm

xi- There is cooperation between divisions in formulating marketing strategy in our firm xii- All parts in our firm participated in the creation of added value for customers

Suliyanto and Rahab (2012) conducted a quantitative study using structural equation modeling (SEM), they found the value of a construct reliability to be 0.986.

4.6.3 Knowledge Management

Knowledge management here represents the activity involved in creating, sharing and utilization of knowledge that can expand many characteristics of organizational performance so as to be more intelligent acting. Knowledge management with single dimension was adapted from the work of Wang, Hult, Ketchen and Ahmad (2009). The items were used in previous studies of Hansen *et al.,* (1989), Liebowitz *et al.,* (1998) Olivera (2000), Anand *et al.,*(1998), Nonaka and Takeuchi (1995), Davenport *et al.,* (1998). The previous studies of Sabri (2005), Janepuengporn and Ussahawanitchakit (2008), Ahmadi and Ahmadi (2011), Anvari *et al.,* (2011), Janepuengporn and Ussahawanitchakit (2011) also used a uni – dimensional Knowledge management construct. The KM questions reflect issues in knowledge creation, sharing and utilization. The items include:

i- Our managers value knowledge as a strategic assets critical for success

ii- Our firm culture welcomes debate and stimulates discussion

iii- We hesitate to speak out ideas because new ideas tend to be highly criticized or ignored in our firm.

iv- In our firm, new ideas are not evaluated equitably

v- There is a general culture of respecting knowledge and ownership in our firm

vi- People who contribute new ideas are rewarded financially in our firm

vii- We are held accountable for our own actions and consequences

viii- We treat peoples skills and experience as a very important part of our knowledge assets

ix- When we need some information, it is difficult to find out who knows about it.

x- We have avenue for people to share knowledge and learn from each other.

xi- We share information and knowledge with our employees

xii- We share information and knowledge with people having similar interest

xiii- There is a great deal of face - face communication in our firm

xiv- We use information technology to facilitate effective communication in our firm

Wang, Hult, Ketchen and Ahmad (2009) conducted an empirical study using structural equation modeling; they found the composite reliability to be 0.76.

4.6.4 Entrepreneurial Orientation

Entrepreneurial orientation is seen here as the top management activity that involve issues relating to innovativeness, proactiveness and risk taking. Entrepreneurial orientation with a nine item's single dimension was adapted from the work of Idar and Mahmood (2011). These items were rooted from the work of Covin and Slevin (1989) that also developed the scales based on early work by Miller and Friesen (1983) and Khandwalla (1977). This study uses Entrepreneurial orientation as a single construct adapted from Idar and Mahmood (2011), which is supported in the previous studies of Ricard *et al.*, (2009), Clercq *et al.*, (2010), Al – Swidi and Mahmood (2012), Mahmood and Hanafi (2013), Shehu and Mahmood (2014c). The items are:

i- For the last 3 years, our firm has produced many new products/services

ii- Our firm is very often the first to introduce new products/services

iii- Our firm normally engages aggressive actions over the competitors

iv- Our firm adopt a very competitive posture to bear the competitors

v- Our firm has no emphasis on high risk projects with uncertain returns

vi- In order to achieve the firm's objectives, the impact of business environment implies the firm to adopt strong and fearless measure

vii- In case of insecure decision making situations, our firm adopts a fearless and aggressive position to increase the chance of exploiting potential opportunities.

viii- Our firm puts on a strong emphasis on Research & Development and innovation by focusing on the marketing of current products/services

ix- The changes in new products/services are important to our firm.

Idar and Mahmood (2011) conducted an empirical study using regression analysis, they found Cronbach's alpha to be 0.796.

4.6.5 Business Environment

The business environment is operationalized as only the external factors affecting business organization. The external environment is also used in the previous work of Minai and Lucky (2011), Njaja et al., (2012), Bratnichka and Bratnichki (2013). External environment with the twelve items was adapted from the work of Abd Aziz (2011), which they also adopted from Kaderet (2009). Below are items used in measuring the business external environment as a moderator:

i- The external environment our firm operates in has a high rate of risk and uncertainty

ii- The external environment poses serious threats to our firm's survival and well-being

iii- Our firm must deal with a wide range of external environmental influence (e.g. Competitive, political, social/ cultural, or technological forces).

iv- Declining markets for products are the major challenge in our firm

v- Tough price competition is not a challenge in our firm

vi- Government interference is a major challenge in our firm

vii- Our business environment causes a great deal of threat to the survival of our firm

viii- The rate of product and service obsolescence in our firm is high

ix- In our firm, the modes of operation and service change often and in many ways.

x- Our firm must change its marketing practices frequently xi- In our firm, actions of competitors are unpredictable

xii- In our firm, demand and customer tastes are unpredictable

Abd Aziz (2011) conducted a quantitative study using hierarchical regression, based on the study, and the internal consistency of the items stood at 0.896.

4.6.6 Organizational culture

Organizational culture is seen as a shared set of values that induces societal values, perception, preference and response. Organizational culture with eighteen items was adapted from the work of Al-Swidi and Mahmood (2012). All the items were treated as one- dimensional construct as in Al-Swidi and Mahmood (2012). The items were initially used by Denisons (1990, 2000). Empirical evidence has shown that the previous studies of Berson *et al* (2005), Alavi *et al.,* (2005), Ngo and Lai (2008) Ezirim *et al.*, (2010), Shehu and Mahmood (2014d) all used organizational culture construct as uni – dimensional. Below are items used in measuring organizational culture as a mediator:

i- In our firm most employees are highly involved in their work.

ii- Information in our firm is widely shared so that everyone can get the information he or she needs and when needed

iii- Teams are the primary building blocks in our Firm

iv- Work is organized so that each person can see the relationship between his/ her job and the goal of our Firm v- In our firm, there is a continuous investment in the skill development of employees

vi- In our firm, the capabilities of people are viewed as an important source of competitive advantage

vii- In our firm, there is a clear and consistent set of value that governs the way we do business

viii- In our firm, there is a clear agreement about the right and wrong ways of doing things

ix- In our firm, there is no good alignment of goals across levels

x- In our firm, we respond well to competitors and other changes in the business environment

xi- Different parts do not cooperate to create changes in our firm

xii- In our firm, customer's input directly influences our decisions

xiii- In our firm, we encourage direct contact with customers

xiv- In our firm, we view failure as an opportunity for learning and improvement

xv- In our firm, innovation and risk taking are encouraged and rewarded

xvi- In our firm, there is a clear mission that gives meaning and direction to our work

xvii- In our firm, employees understand what needs to be done for us to succeed in the long run

xviii- Our vision creates excitement and motivation for our employees

Al-Swidi and Mahmood (2012) conducted an empirical study using regression; they found the internal consistency of the organizational culture to be 0.856.

Table 4.1
Summary of Measures and Their Sources

Variables	Dimensions	Items	Sources	Reliability Alpha value
Firm performance	Unidimension	6	Suliyanto and Rahab (2012), Caionte, *et al.*, (2006), Keskin, (2006), Lin, *et al.*, (2008)	0.939
Market orientation	Unidimension	12	Suliyanto and Rahab (2012), Slater and Narver (1995), Calantole (2002), Lin *et al.*, (2008)	0.986
Knowledge management	Unidimension	14	Wang et.al (2009), Hansen et.al (1999), Lievowitz *et al.*, (1998), Olivera (2000), Anand *et al.*, (1998), Nonaka and Takeuchi (1995), Davenport and Prusat (1998)	0.76
Entrepreneurial orientation	Unidimension	9	Idar and Mahmood (2011), Covin and Slevin (1989), Miller and Friesen (1983), Khandwalla (1977)	0.796
Organizational culture	Unidimension	18	Al-Swidi and Mahmood (2012), Denisons (1990)	0.856
Business environment	Unidimension	12	Abd Aziz (2011), Kaderet (2009)	0.896

4.7 Questionnaire Design

A structured questionnaire consisting of close - ended multiple choice questions was used in the survey. Despite some studies in the literature that used four, six, and seven point's Likert scale, the researcher favors five point Likert scale. Previous researchers argued that using a scale with midpoint provides better and accurate result (Krosnic & Fabrigar 1997), and it enables respondents to confortably show their stand more precisely. Schuman and Presser (1981) also stressed the need of having scales with mid-points as they give a wider chance for respondents to better express their stand more comfortably. The study of Elmore and Beggs (1975) indicated that five point scale is preferable and increase in the number from five to seven or nine as the case may be do not guarantee improvement in the reliability of rating. This is also in line with the argument of Neuman and Robson (2008) who asserted that five point scale is the most appropriate and provide better results. Hence, five point Likert scale was adopted for this study. Additionally, there is evidence that previous studies used a five point Likert scale, few among includes Boumarafi and Jabnoun (2008); Ghorbani, Branch and Dimneh (2012), Noor and Muhammad (2005); Noor (2012); Wahab, Noor and Ali (2009); Goaill, Perumal and Noor (2014); Naipinit, Kojchavivcmg, Kowittayakorn and Sakolnakorn (2014); Haq (2012), Awang et al., (2014), Shehu and Mahmood (2014).

The questionnaire used in the survey has seven sections. Section A consists of six questions regarding the dependent variable which is the firm performance. Section B has twelve questions regarding one of the independent variable which is the market orientation. In section C there are fourteen questions in respect to knowledge management, which is also an independent variable. There are nine questions in section D representing entrepreneurial orientation construct also an independent variable. Section E and F are questions in respect of the moderating and mediating variables. There are twelve questions about the business environment as moderator and eighteen questions regarding the organizational culture as mediator. Section G which is the last, is about the demographic information of respondents. It covers nine items in nominal scale.

4.8 Data Collection Procedure

In order to have the completed questionnaires returned within the shortest possible time, the hand delivery, collection method was used, so as to suit the peculiarity of Nigerian SME owner/managers, and it was anticipated to produce a high response rate. The hand delivery, collection is a good device in settings where a sound research culture is not recognized. Empirical evidence shows the rate of return of postal questionnaires in Nigeria is very low as the response rate is between 3 percent and 4 percent respectively (Asika, 1991; Ringim, 2012).

The survey was conducted through self-administration of questionnaires. The chosen survey method is costly compared to a postal survey; notwithstanding, the researcher favors this method because of its outstanding benefits. One of such benefits is that the researcher can collect the entire completed questionnaire within a short period of time. Another benefit is that, the researcher can give additional explanation on items that need clarification by the respondents. Additionally, the researcher can persuade the respondents to take part in the survey and can give their sincere opinions (Bichi, 2004; Sekaran & Bougie, 2010).

4.9 Technique of Data Analysis

Both descriptive and inferential statistics were employed as a method of data analysis. Descriptive statistics are used to explain the characteristics of data quantitatively. It aims to summarize a sample rather than taking the whole population (Bichi, 2004). It provides a simple summary about the sample and the observation being made. Therefore, both multiple regression and hierarchical regression technique were used in the data analysis. This study examined the relationship between market orientation, knowledge management, entrepreneurial orientation on firm performance with both the moderation and mediation variables of business environment and organizational culture.

4.10 Reliability and Validity

4.10.1 Reliability

Reliability of a measure represents the extent to which a measuring instrument is error free and thus, consistent and stable across time and also across various items in the scale (Sekaran & Bougie, 2010). The most common test of inter-item consistency reliability is the Cronbach's alpha coefficient. Hence, the Cronbach's alpha coefficient was employed in this study to measure the internal consistency of the instrument.

4.10.2 Validity

The validity of the measuring instrument refers to the extent to which the instrument is measuring what it is supposed to measure. There are two major ways of assessing validity (Huck, 2004). First, is the content, through face validity, which is based on expert assessment (Green, Tull & Albaum, 1988). Content validity also serves as a process of consulting small sample and/or panel of expert to judge on the suitability of the items choosen to measure a construct (Hair *et al.*, 2007; Sekaran & Bougie, 2010).

Secondly, construct validity, this involves an exploratory factor analysis using principal component analysis and varimax rotations were carried for ascertaining the construct validity. Factor analysis is seen as a set of technique for studying the interrelationship among variables, and it is used to verify items loading on the correct factors as identified by previous researchers (Venkatraman, 1989). It equally reduces a large set of variable into meaningful, manageable and interpretable set of factors (Cavana, *et al.*, 2001). Meanwhile, factor analysis was conducted to validate the scale and assess the extent to which the data met the structure of the study. PCA with varimax rotation was used to extract and rotate the factors. Eigenvalue greater than 1.0 was considered. Hair *et al.*, (2010) and Tabachnich and Fidell (2014) suggested that factor laoding above 0.3 are considered to meet a minimal level, loading of 0.4 are regarded as more important and 0.5 and above considered practically significant. However, Tabachnich and fidell (2007, 2014) stated that the choice of the cutoff for loading is the preference of the researcher. Based on this guideline, a loading of 0.3 and above was considered as significant factor loading of this study.

4.11 Pilot Study

According to Gay, Mills and Airasian (2006) a pilot test is regarded as a trial in which a small scale of the study is carried out before the actual full scale study. A pilot study was conducted in this study, which aimed at achieving some objectives. First, the study was done to test the validity and reliability of the study instrument. Second, it aimed to gather some insight into the real condition of the actual or full scale study, which will enable the researcher to expect and correct to the potential problems during the full scale research. Among the major concerns of the pilot test is the validity and reliability of the study instruments. The validity of the measuring instrument refers to the extent to which the instrument is measuring what it is supposed to measure, while the reliability of a measure represents the extent to which a measuring instrument is error free and thus, consistent and stable across time and also across various items in the scale (Sekaran & Bougie, 2010)

A sample size for a pilot test is usually small, ranging from fifteen to thirty respondents, though it could be more than that if the study involves several stages (Malhotra, 2008). Therefore, it is expected that with a valid and reliable instrument there could be the reduction of measurement error to a large extent. The most common test of inter-item consistency reliability is the Cronbach's alpha coefficient. Hence, the Cronbach's alpha coefficient was employed in this study to measure the internal consistency of the instrument. After running the data using SPSS version 18 windows, it was found that all the measures possess a high reliability standard ranging from 0.736 to 0.933 (See Table 3). This is in accordance with the standard that an instrument with a coefficient of 0.60 is regarded to have an average reliability; whereas a coefficient of 0.70 and above shows that the instrument has a high level of reliability (Hair *et al.*, 2006; Nunally, 1967; Nunally, 1978; Sekaran & Bougie, 2010).

Table 4.2
Summary of Total Number of Items for Each Instrument and Their Reliability Coefficient

Constructs	Number of items	Cronbach'sAlpha
Firm performance	6	0.901
Market orientation	12	0.902
Knowledge management	14	0.881
Entrepreneurial orientation	9	0.736
Business environment	12	0.838
Organizational culture	18	0.933

The above results of pilot study indicated a high and acceptable level for Cronbach's alpha value. All the constructs under investigation are above 0.70, hence given all the benchmark the constructs found to be reliable.

Content validity serves as a process of consulting small sample and/or panel of expert to judge on the suitability of the items choose to measure a construct (Hair *et al.*, 2007; Sekaran & Bougie, 2010). Based on this, a draft of this instrument was given to the expert at the college of business, University Utara Malaysia, for observation, and correction. Additionally, some Ph.D candidates at the University Utara, Malaysia (UUM) who are used in the environmental context of the study were consulted to check the clarity and the peculiarity of the instrument to the environmental context. A sample of the instrument was equally given to industry experts, which they made valuable suggestions on how to make some improvement on the instrument. To this end, so many questions were re-worded/re-phrased by the experts for the construct to be measured appropriately and also to be understandable to the potential respondents.

After due consultation and observation made by the experts at college of business, Universiti Utara Malaysia, and the industry experts, the researcher developed an enriched and revised version of the instrument, which was administered in the pilot study. The sum of 30 copies of the questionnaire was given out and the entire 30 copies were duly completed and returned representing 100 percent response rate. The researcher personally distributed the questionnaires, and made explanation to the respondents on items that needed further explanations. The process took about one complete month, which was done in the month of January and February 2013.

Table 4.3
Modified Questionnaire items after pilot test

S/N	Construct	Initial Items Item Number	Statement	Modified items
1	Performance	PER01	Compared to previous years, our product reaches a wider market.	Compared to last 3 years, our product reaches a wider market.
		PER02	Compared to previous years, our firm increase product sales.	Compared to last 3 years, our firm increases product sales.
		PER03	Compared to previous years, our firms profit increased.	Compared to last 3 years, our firms' profits have decreased.
		PER04	Compared to previous years, the levels of complaints from our customers have decreased.	Compared to last 3 years, the levels of complaints from our customers have decreased.
		PER05	Compared to previous years, the numbers of our customers have increased.	Compared to last 3 years, the numbers of our employees have increased.
		PER06	Compared to previous years, the number of our customers have increased..	Compared to last 3 years, the numbers of our customers have increased.
2	Organizational culture	OC09	In our firm, there is a good alignment of goals across levels	In our firm, there is no good alignment of goals across levels,
		OC11	Different part often cooperate to create changes in our firms	Different parts do not cooperate to create changes in our firm.
3	Business environment	BE11	In our firm, actions of competitors are predictable	In our firm, actions of competitors are unpredictable.

4.12 Summary

The chapter began with research methodology, research design, population; where a total of 1829 SMEs in Kano north- western part of Nigeria was considered as the population. Sample size using Kriejcie and Morgan (1970), table for sample determination as well as sampling technique; employing systematic random probability method was provided. However, the unit of analysis which is the organization is clearly stated as well as operationalization and measurement of both dependent, independent, moderating, mediating variables were discussed. Data collection procedure as well as technique for data analysis as well as reliability and validity were stated in the chapter and result for pilot study discussed.

CHAPTER FIVE

RESEARCH FINDINGS

5.1 Introduction

This chapter has the objective of providing and discussing the result of the study, which includes data collection process and survey responses, issues of non-response bias, data cleaning which fundamentally concerns missing values and outliers. The chapter also provides and discusses the basic assumption of multiple regressions, analysis of the goodness of measures, such as factor analysis, reliability test; and the descriptive statistics i.e., mean and standard deviation, profile of respondents. Additionally, it presents the correlation test, regression analysis for hypothesis testing as well as hierarchical regression analysis for testing moderation and mediation respectively.

5.2 Data Collection Process and Survey Responses

According to Small and Medium Enterprises Development Agency of Nigeria (SMEDAN, 2012), there were 1808 SMEs in Kano which constituted the population of the study. The sample size was drawn from Kriejcie and Morgan (1970) table for sample size determination, based on its 320 SMEs were selected. In order to take care of none response rate and minimize error in sampling as suggested by Hair, Wolfinbarger and Ortinal (2008), the sample size was double, hence, a total of 640 questionnaires was distributed to the owner/managers of small and medium enterprises in Kano, the north- western part of Nigeria. The respondents were selected on the basis of systematic probability, random sampling technique. A total of 1808 constituted the population, 640 represent the sample. Hence, based on systematic procedure the sample interval is picked by dividing the population with the sample size as (population/sample). Based on this, an interval of n^{th} which represents 3 was chosen. Therefore, the selection process was that at starting point a value between 1and 3 was picked, then subsequently, 6, 9 12 until the last sample picked which was the number 640 respondent. After respondent's identification through their lists, a total of 640 questionnaires was personally administered with the help of six research assistants. Some of the respondents answer the questionnaire instantly, others after some few weeks, while some took some months before their responses retrieved.

The researcher made follow up mainly through personal visitation of respondents and to some extent phone calls during the data collection periods, whereas, other research assistants were equally used to retrieve the questionnaire distributed from some category of respondents. This SMEs cut-across those in Agriculture, hunting, poultry, forestry and fishing; mining and quarrying; manufacturing; building and construction; wholesale and retail trade; hotels and restaurants; transport, storage and communication; real estate and renting; education; health and social works; other community, social and personal service activities respectively. The data collection period took about five months, which was between July ending to early December,

2013. A total of 511 questionnaires was duly completed and returned representing 79.8 percent response rate. However, a total of 448 questionnaires was finally retained for analysis, as depicted in table 5.1. A total of 63 responses were excluded from the analysis due to issues of both univariate and multivariate outliers. Exonerating such number of questionnaires is essential due to the fact that they do not represent the sample (Hair *et al.,* 1998).

Table 5.1
Questionnaire Distribution and Retention

Item	Frequency	Percentage %
Distributed Questionnaires	640	100
Returned Questionnaires	511	79.8
Rejected Questionnaires	63	9.8
Retained Questionnaires	448	70

A total of 448 respondents constituted the sample for this research which shows a good response rate of 70 percent that covers the entire SME owner/managers in Kano, Nigeria. This rate is considered sufficient based on Sekaran's (2003) argument that a 30 percent response rate is suitable for the survey. Similarly, the current response rate is regarded adequate going with the suggestion that a sample size should be between 5 and 10 times the number of study variable for regression type of analysis to be carried (Hair *et al.,* 2010; Pallant, 2001). Given the number of study variable 6; a sample of 60 is considered adequate for data analysis. Hence, 488 usable responses of 70 percent satisfied the required sample size requirement for multiple regression analysis conducts. The data was keyed into SPSS (version 20) for further analysis.

5.3 Non- Response Bias

Non-response bias is described as the most common mistake a researcher anticipates to make in estimating the characteristics of sample because some category of respondents are underrepresented due to non-response (Berg, 2002). Singer (2006) asserted that there is no minimum response rate below which a survey estimate is necessarily biased and, on the other hand, no response rate above which it is never biased. However, no matter how small a non-response is, there is the possibility of bias which needs to be investigated (Pearl & Fairly, 1985; Sheikh, 1981). In order to test non – response bias, extrapolation procedure was conducted as suggested by Armstrong and Overton (1977). Respondents were divided into two independent samples based on their response to survey questionnaire with regards to six major study variables (market orientation, knowledge management, entrepreneurial orientation, business environment, organizational culture and firm performance).

One of the ways used to test for non-response bias is to compare the responses of respondents to the instrument (questionnaire) distributed early before September, 2013 and others, who responded to the questionnaire after September, 2013 (Armstrong & Overton, 1977; Lin & Schaeffer, 1995). However, the responses of those respondents late after September, 2013 are, in essence, a sample of non-respondents to the first questionnaire administered, and that is presumed to be the representative of the non-respondents group (Miller & Smith, 1983; Oppenheim, 1966).

Table 5.2

T- test Comparison Between Early Respondents (1) and Late Respondents (2)

Measure	Timeline	N	Mean	SD	t-value	Sign
Firm	Early	341	3.49	3.20	4.20	.32
Performance	Late	170	3.20	4.08		
Market	Early	341	3.45	4.76	1.20	.22
orientation	Late	170	3.33	5.40		
Knowledge	Early	341	2.85	4.98	-2.31	.71
management	Late	170	2.86	5.22		
Entrepreneurial	Early	341	2.43	3.91	-.12	.90
orientation	Late	170	2.47	4.11		
Business	Early	341	3.01	8.33	.74	.71
environment	Late	170	2.95	10.05		
Organizational	Early	341	3.65	7.59	-.23	.72
culture	Late	170	3.75	6.82		

From the independent samples t-test, the results above indicated that the group mean and standard deviation for early respondents and late respondents are actually not different. As indicated in table 5.2 above, the t-test result shows that there is no significant difference between early responses and late responses based on the items in firm performance ($t= 4.2$, $p< 0.32$); market orientation ($t= 1.2$, $p< 0.22$); knowledge management ($t= -2.31$, $p< 0.71$); entrepreneurial orientation ($t= 1.21$, $p<$

0.90); business environment ($t = .74$, $p < 0.71$); and organizational culture ($t = .23$, $p < 0.72$); respectively. Hence, as the result indicates. though the items are statistically different, the differences are relatively small and not significant to have an effect on the entire results.

5.4 Data Cleaning

Data cleaning is important in conducting any multivariate analysis. This is due to the fact that the quality and the meaningfulness outcome of the analysis depend on the data screening and editing (Pallant, 2011). Hence, missing data and outliers were thoroughly checked and treated.

5.4.1 Detection of Missing Data

Missing data refer to the unavailability of suitable value on one or more variables for data analysis (Hair, Black, Babin & Anderson, 2010). In view of the negative consequence of missing data in the analysis, the researcher took precautionary action right from the field in an attempt at reducing or ensuring that the data is free from any missing valve. On receipt of any duly completed questionnaire, the researcher and his assistants quickly checked through to ensure that each and every question is appropriately answered. In case of respondent's inability to answer a given question, respondents' attention is immediately drawn to kindly and appropriately complete the question. Additionally, the research follows the data entry step by step, with cushion and curiosity. As soon as a missing value is noted, the researcher refers back to the questionnaire and traces it. Therefore, this goes a long way in significantly ensuring that no missing valve is detected. A preliminary descriptive statistics were conducted to find out whether there is missing data or not. The descriptive statistics result shows that no missing value is recorded. Hair *et al.*, (2010) asserted that any case with more than 50 percent missing value should be deleted as long as there is adequate sample. Similarly, Tabachnich and Fiddel (2007) and Babbie (2005) observed the method of treating missing data is to merely drop the case. Hence, in this study no missing value was recorded.

5.4.2 Outliers

Byrne (2010) described outliers as those cases whose scores are significantly dissimilar from all the others in a given set of data. Tabachinich and Fidell (2007) recommended the identification of univariate outlier through observation of z score. The z score for each and every item must be within the range of ±3. 29 (0.001 sig. level). According to this investigation any value exceeding ±3.29 were due to some mistake of data entry. A total of 54 cases of univariate outliers was recorded. In addition, Mahanalobis distance was examined to identify multivariate outliers. All cases with Mahalanobis distance exceeding 71 at a degree of freedom of 0.001 are removed. Therefore, cases 30, 33, 55, 159, 285, 293, 346, 415, 432 were deleted because they were above the critical value of 113.56. Mahalanobis distance was re-conducted and found that no more outlier in the data set. The remaining 448 cases were considered for further multivariate analysis.

5.5 Descriptive Statistics – Profile of Respondents

Table 5.3 below denotes the demographic profile of respondents. The respondents were asked to explain some of their demographic information, which includes gender, education, number of employees, years in operation, ownership of the organization, sources of capital investment, firm activities, total assets as well as the scope of operation. This study shows that males are the dominant gender in Kano SMEs with the response rate of 100 (100 percent). This is an indication that the sector is dominated by male without any provision for female to participate in owning and managing the sector. Regarding the educational attainment, those with secondary education constituted 153 responses, representing (34.2 percent) of the total responses, followed by HND/Degree holders with 96 responses (31.3 percent), next are those with Diploma certificates with 96 responses, representing (21.4 percent) of the total response. Master degree certificate holders total of 50 responses, which is exactly (11.2 percent), and finally are those with PhD amounting to 9 responses representing only (2 percent) of the total response. This pointed out clearly that the majority of SME owner/managers are the holders of secondary school certificates followed by HND/Degree holders, whereas those with PhD are few with least percentage of (2 percent) which is insignificant.

As for the number of employees, 262 respondents had between 10-49 employees which is equivalent to 58.9 percent whereas 162 respondents (36.1 percent) had between 50-199 employees, followed by those employing less than 10 constituted the least response rate of 24 equivalent to 5.4 percent respectively. Meanwhile, with regards to the number of years in operation 167 respondents had between 5-10 years in operation (37.3 percent), 105 respondents had between 11-15 years (23.4 percent), 71 respondents had between below 5 years of existence (15.8 percent), 66 respondents had between 16-20 years (14.7 percent), 20 respondents had between 21-25 years in operation (4.5 percent), 10 respondents had between 26-30 years in existence (2.2 percent) and 9 respondents had 30 years and above in existence (2 percent).

However, in organizational ownership, there are 221 respondents (49.3 percent) that were owned and managed by individual owner/managers, 130 (29 percent) owned in form of partnership, 50 respondents (11.1 percent) were owned by others not listed on the questionnaire, while the remaining 47 respondents (10.5 percent) of the SMEs were owned in the form of joint ventures. The sources of capital invested considered in this study are personal savings, family, partnership, friends and bank loan. The result from table 5.3 shows that personal savings recorded 192 (42.9 percent) of the total respondents, which was the highest response. The family as the source of capital investment recorded 21 (4.7 percent) stand to be the least. Partnership source of capital investment carries 137 respondents which represent 30.6 percent. The capital source through friends recorded 37 (8.3 percent), and then followed by bank loan as a source of capital recorded 61 which was equivalent to 13.6 percent. The level of firm activities was equally considered; those firms in manufacturing recorded the highest respondents of about 298 which carries the larger percentage of 66.5 percent, then followed by those in wholesale and retail trade with respondents 59 (13.2 percent). Other community and social services 21 (4.7 percent). Those firms in transport, storage and communication 17(3.8 percent), agriculture, hunting, poultry, forestry and fishing 10 (2.2 percent), hotels and restaurants recorded 9 (2 percent), health and social works 9 (2 percent), education 8 (1.8 percent), real estate and renting 7 (1.6 percent), building and construction 6 (1.3 percent), mining and quarrying 4 (.9 percent).

Similarly, with regard to the total assets of the firm, the majority have their asset base between N1-100m with a response rate of 194 (43.3 percent), followed by N101-200m which recorded 120 respondents (26.6 percent), between N201-300m recorded 74 (16.7 percent), between N301-400m recorded 32 (7.1 percent), between N401-500m recorded 23 (5.1 percent), and less N1m recorded 5 (1.1 percent), this clearly shows that SMEs in Kano have a strong asset base. Scope of SME operation is also covered and considered in the study. The result shows that those that engaged in local operation recorded 62 (13.8 percent), state wide operation recorded 101 (22.5 percent), regional operations recorded 88 (19.6 percent), national operations recorded 102 (22.8 percent), and international operation recorded 95 (21.2 percent) respectively. This clearly pointed out that most SMEs in Kano engaged in national, state and international operations.

Table 5.3

Profile of Respondents

Demographic variables	Categories	Frequency	Percentage%
Gender	Male	100	100
	Female	----	---
Education	SSCE	153	34.2
	Diploma/NCE	96	21.4
	HND/Degree	140	31.3
	Master Degree	50	11.2
	PhD	9	2
Number of Employees	Less than 10	24	5.4
	Between 10-49	262	58.5
	Between 50-199	162	36.1
Years in Operation	Below 5 years	71	15.8
	Between 5-10 years	167	37.3
	Between 11-15 years	105	23.4
	Between 16-20 years	66	14.7
	Between 21-25 years	20	4.5
	Between 26-30 years	10	2.2
	30 years and above	9	2
Ownership of the Organization	Individual	221	49.3
	Partnership	130	29
	Joint Venture	47	10.5
	Others	50	11.1
Sources of capital investment	Personal Savings	192	42.9
	Family	21	4.7
	Partnership	137	30.6
	Friends	37	8.3
	Loan from bank	61	13.6
Firm activities	Agriculture, Hunting, forestry, fishing and poultry	10	2.2
	Mining and Quarrying	4	.9
	Manufacturing	298	66.5
	Building and construction	6	1.3
	Wholesale and Retail trade	59	13.2
	Hotels and Restaurants	9	2
	Transport, storage and communication	17	3.8
	Real estate, renting and business activities	7	1.6
	Education	8	1.8
	Health and social works	9	2
	Other community, social and personal activities	21	4.7

Table 5.3 (Continued)

Total Assets	Less than N1m	5	1.1
	Between N1 - N100 m	194	43.3
	Between N101 - N200 m	120	26.6
	Between N201 - N300 m	74	16.7
	Between N301 - N400m	32	7.1
	Between N401 - N500m	23	5.1
Scope of Operation	Local	62	13.8
	State wide	101	22.5
	Regional	88	19.6
	National	102	22.8
	International	95	21.2

5.5.1 Mean and Standard Deviation

The most common measure of central tendency is the mean, which is referring to the average value of the data set (Sekaran & Bougie, 2010). Standard deviation is a measure of spread or dispersion, which provides an index of variability in the data set and it is the square root of variance. Both mean and standard deviation are fundamental descriptive statistics for interval and ratio scale. This study used five point Likert scale, and Nik, Jantan and Taib (2010) interpretation of the level of score is adapted. They recommended that scores of less than 2.33 are low level, 2.33 to 3.67 are moderate level, and 3.67 and above are regarded as high level. Table 5.4 below presents the mean and standard deviation of the entire variables used in this study. Organizational culture recorded the highest mean (M = 3.97, SD = 3.80) while entrepreneurial orientation has the lowest mean (M = 2.97, SD = 1.69). Conclusively, the entire variables means were in the range of high level.

Table 5.4
Mean and Standard Deviation of the Study Variables

Items	Description	Mean	SD
1	Firm performance	3.37	4.19
2	Market orientation	3.76	2.69
3	Knowledge management	3.20	2.44
4	Entrepreneurial orientation	2.95	1.69
5	Business environment	3.34	2.02
6	Organizational culture	3.97	3.80

The mean and standard deviation indicated in table 5.5 below there are six items representing firm performance. The five items out six recorded high level of mean score, whereas, one item recorded moderate mean score. Increase in the number of customers recorded highest mean score (M = 4.33, SD = 0.825), whereas firms profit recorded a moderated mean score of (M = 2.86, SD = 1.413) respectively. This result shows that increase in number of customers is the main feature representing the performance of SMEs.

Table 5.5

Mean and Standard Deviation of Firm Performance

Items	Description	Mean	SD
1	Wider market	4.10	0.92
2	Increase in product sales	4.09	0.89
3	Firms profits	2.86	1.41
4	Customer complaints	3.93	0.98
5	Increase in number of employees	4.11	0.93
6	Increase in number of customers	4.33	0.82

The mean and standard deviation of market orientation is shown in table 5.6. The highest mean score of items for market orientation is information sharing (M = 4.32, SD = 0.827), whereas value added product recorded the lowest mean in the range (M = 2.74, SD = 0.765). In essence, information sharing is the item that represents market orientation construct, because it is the item that characterized market oriented activities in Nigerian SMEs

Table 5.6

Mean and Standard Deviation of Market Orientation

Items	Description	Mean	SD
1	Value added product	2.74	0.76
2	Understanding customer need	3.10	0.97
3	Providing customer satisfaction	3.21	0.84
4	Measuring customer satisfaction	2.93	1.44
5	After sales service	3.63	1.00
6	Information sharing	4.32	0.82
7	Respond to competitor action	2.86	1.41
8	Respond to competitor strategies taken	3.10	0.92
9	Target to create product competitiveness	3.53	1.04
10	Coordination	3.69	0.99
11	Cooperation between division	3.99	1.01
12	Participation in value added creation	4.02	0.95

The mean and standard deviation indicated in table 5.7 there are fourteen items representing knowledge management. All the items recorded high levels of mean score. Avenue for knowledge sharing recorded highest mean score (M = 4.32, SD = 0.925), whereas difficulty in finding knowledge recorded a lowest mean score of (M = 3.35, SD = 0.060) respectively. This result shows that avenue for knowledge sharing is the main characteristic representing the knowledge management of SMEs.

Table 5.7
Mean and Standard Deviation of Knowledge Management

Items	Description	Mean	SD
1	Knowledge as a strategic assets	4.06	0.81
2	Debates and stimulation allowed	3.91	0.84
3	New ideas are encouraged	3.54	1.02
4	Evaluation of new ideas	4.09	0.89
5	Respect for knowledge and ownership	4.00	0.76
6	Reward for new idea contribution	3.51	1.04
7	Accountability for own actions	3.50	0.81
8	Skill and experience as knowledge assets	3.94	0.81
9	Difficulty in finding knowledge	3.35	0.06
10	Avenue for knowledge sharing	4.10	0.92
11	Information sharing with employees	4.32	0.82
12	Information sharing with other people	4.10	0.92
13	Face to face communication	4.06	0.84
14	Use of information technology	4.09	0.89

The mean and standard deviation indicated in table 5.8 there are nine items representing entrepreneurial orientation. All the items recorded high levels of mean score. First to introduce new products/services recorded highest mean score (M = 4.11, SD = 0.935), whereas emphasis on high risk projects recorded a lowest mean score of (M = 3.44, SD = 0.721) respectively. This result shows that first to introduce new products/services is the main characteristic representing the entrepreneurial orientation of SME owner/managers.

Table 5.8

Mean and Standard Deviation of Entrepreneurial Orientation

Items	Description	Mean	SD
1	Production of many products/services	3.56	0.99
2	First to introduce new products/services	4.11	0.93
3	Aggressive action over competitors	3.74	0.95
4	Adoption of competitive posture	3.90	0.95
5	Emphasis on high risk projects	3.44	0.72
6	Adoption of strong and fearless measure	3.86	1.02
7	Increase chances of potential opportunities	3.69	0.99
8	Emphasis on research and development	4.08	0.91
9	Importance of new changes	3.81	1.10

The mean and standard deviation indicated in table 5.9 there are twelve items representing business environment. All the items recorded high and moderate level of mean score. Changes in demand and customer taste recorded highest mean score (M = 4.25, SD = 1.313), while a decline in market challenge recorded a lower mean score of (M = 2.86, SD = 1.413) respectively. This result shows that changes in demand and customer taste is the main characteristic representing the business environment of Nigerian SMEs.

Table 5.9

Mean and Standard Deviation of Business Environment

Items	Description	Mean	SD
1	High rate of risk and uncertainty	3.28	1.15
2	Influence of external environment	3.39	1.01
3	Dealing with external forces	3.74	0.86
4	Decline in market challenge	2.86	1.41
5	Price competition	3.93	0.98
6	Government interference	3.66	1.23
7	Threat of business environment	3.48	1.29
8	Product and service obsolesce	3.54	1.03
9	Changes in mode of operation	3.69	1.12
10	Changes in marketing practice	3.75	0.79
11	Competitor actions	4.06	0.74
12	Changes in demand and customer tastes	4.25	0.92

The mean and standard deviation indicated in table 5.10 there are eighteen items representing organizational culture. All the items recorded high and moderate level of mean score. Vision creates excitement and motivation recorded highest mean score (M = 4.33, SD = 0.812), whereas systematic job organization recorded a lower mean score of (M = 2.93, SD = 0.815) respectively. This result shows that vision creates excitement and motivation is the main characteristic representing the organizational culture of Nigerian SMEs.

Table 5.10

Mean and Standard Deviation of Organizational Culture

Items	Description	Mean	SD
1	Employees involvement in the work	4.15	0.74
2	Wide sharing of information	4.11	0.93
3	Teams as building blocks	3.74	0.95
4	Systematic job organization	2.93	0.81
5	Investment in employee skills	3.25	1.24
6	People capability as a source of competitive advantage	3.93	0.98
7	Consistent and clear set of values	4.12	0.85
8	Right way of doing things	3.99	0.82
9	Good alignments of goals	4.10	0.92
10	Respond to competition	4.09	0.89
11	Cooperation	3.24	1.31
12	Influence of customer inputs	4.05	0.82
13	Direct contact with customers	4.15	0.77
14	Failure as an opportunity	4.12	0.85
15	Innovation and risk taking encourage	4.10	0.87
16	Clear mission	4.25	0.69
17	Employee understanding of rules	4.11	0.93
18	Vision creates excitement and motivation	4.33	0.81

5.6 Assumptions of Multiple Regressions

The variables were checked for normality, linearity, multicollinearity and homoscedasticity to satisfy the basic and underlying assumptions of the multiple regression analysis in line with the suggestion by Hair *et al.*, (2010) and Pallant (2001).

5.6.1 Normality

Tabachnick and Fidell, (2007) asserted that one of the basic assumption of regression analysis is that each variable and all linear groupings of the variable are normally distributed. Normality is usually evaluated by either statistical or graphical methods. The basic mechanisms of statistically normality are skewness and kurtosis. When a distribution is normal, the value of both skewness and kurtosis should be close to zero. In graphical method, normality is usually determined through histogram residual plots. This refers to a shape of data distribution to an individual continuous variable and its correspondence to normal distribution. If the assumption is met, the residuals should be normally and independently distributed (Tabachnick & Fidell, 2007). Appendix 5 of the normal histogram showing that the normality assumption has been achieved since the entire bars on the histogram was closed to the normal curve.

In this study, the normality assumption was diagnosed by checking at both skewness and kurtosis at the same time looking at histogram residual plots. Based on the analysis, the residual appears to be normal and the values of skewness and kurtosis were close to zero. Therefore, the normality assumption was not violated (Afifi & Clark, 1998).

5.6.2 Linearity

Linearity is of importance in regression analysis because one of the underlying assumptions of the technique is that the relationship between independent and dependent variables is linear. However, correlation can only capture the linear association between variables. Therefore, if substantial non-linear relationships exist, they will be ignored in the analysis, which will in turn underestimate the actual strength of the relationship (Tabachnich & Fidell, 2007). The study used residual scatter plot, the residual ought to scatter around 0 and most of the scores should concentrate at 0 points (Flury & Riedwyl, 1998) cited in Ringim (2012). Appendix 6 presents the scatter plot between MO, KM, EO and firm performance. The assumption was not violated as the plot shows that residual scores converged at the center along the zero point, hence evidencing that the linearity assumption was fulfilled.

5.6.3 Multicollinearity

Sekaran and Bougie (2010) described multicollinearity as a phenomenon in which two or more independent variables in a multiple regression model are extremely associated. The multiple regression procedure assumes that no independent or explanatory variable has a perfect linear relationship with one another (Tabachnich & Fidell, 2007). The simplest way of detecting multicollinearity is to check the correlation matrix of the independent variables. Most people consider correlation of 0.7 and above as high (Sekaran and Bougie, 2010), while to the others intercorrelation of greater than 0.8 is considered to be evidence of high multicollinearity (Berry & Feldman, 1985). According to Hair *et al.*, (2010) the value of independent variables is highly correlated among themselves at 0.9. In an effort at identifying the multicollinearity problem, a bivariate correlation of the entire independent variables has been conducted, using Pearson's correlation. The Pearson's correlation revealed no multicollinearity problem as values are not even close to 0.7 (see appendix 5).

Another device for finding multicollinearity is to look at the variance inflated factor (VIF) and tolerance value. Hair *et al.*, (2010) asserted that any VIF exceeding 10 and tolerance value lower than .10 indicates a problem of multicollinearity. Table 5.11 below shows the VIF and the Tolerance value of independent variables.

Table 5.11
Tolerance and VIF Values

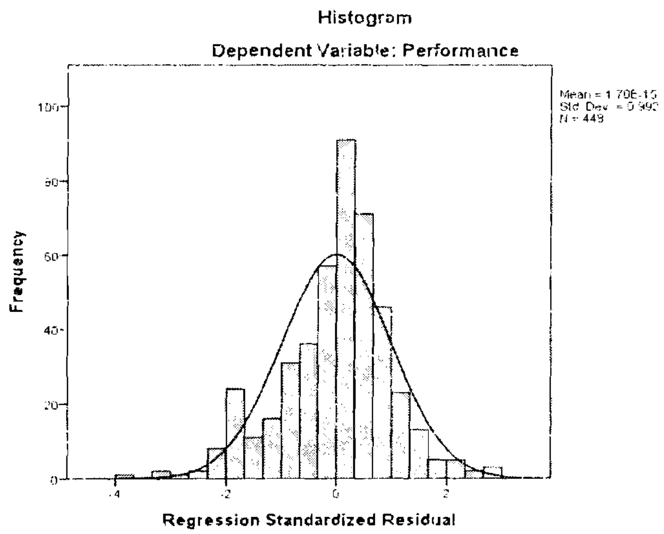
Independent variables	Collinearity Statistics	
	Tolerance	VIF
Market orientation	.885	1.155
Knowledge management	.876	1.141
Entrepreneurial orientation	.866	1.155

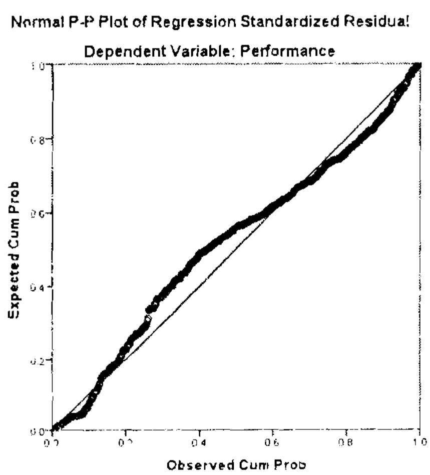
The result in the table 5.11 above shows the absence of multicollinearity among the independent variables due to the fact that the VIF values are less than 10 while the tolerance values are more than .10. An examination of these results indicated that multicollinearity was not a problem.

5.6.4 Homoscedasticity

The basic assumption of homoscedasticity is that the variance of the dependent variable is approximately the same at different level of the independent or exploratory variables (Hair, *et al.*, 2010). In other words, the error term in a regression model has constant variance. Homoscedasticity is normally assessed by visual inspection of the scatter plot of the regression residuals. Homoscedasticity appear to be indicated when the width of the band of the residuals is approximately the same at dissimilar levels of the dependent variable and scatter plots shows a pattern of residuals normally disseminated around the mean (Berry & Feildman, 1985).

The assumption of homoscedasticity was assessed using regression in SPSS method. An examination of residual plots for all the independent variables shows that the assumption of homoscedasticity was not violated.





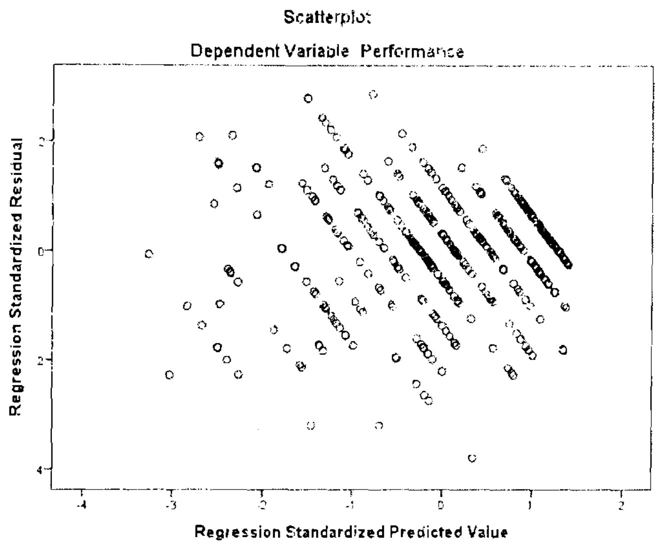


Figure 5.1
Residual Plots- MO, KM, EO and Firm Performance

5.7 Goodness of Measures - Factor Analysis

Factor analysis is a data reduction device which is used in summarizing the variable structure in a given set of data. Before the conduct of factor analysis certain condition needs to be met. The sample is required to have a minimum of 300 cases (Tabachnick & Fidel, 2007). Hair *et al.*, (1998, 2010) and Coakes and Stead (2003) asserted that the general rule of thumb for a factor to be carried is that there should be a minimum of 5 respondents per variable under study. Comrey and Lee (1992) stated that a sample size of 50 as very poor, 100 as poor, 200 as fair, 300 as good, 500 as very good and 1000 as excellent. Therefore, with a good data of 448 and six variables the study has met with this condition. A sample size of more than 350 requires a factor loading of 0.30 to assess statistical significance (Hair *et al.*, 2010, Tabanichnic & Fidell, 2014).

The principal component analysis (PCA) employed in this study that extracted factors were based on eigenvalue greater than or equals to 1. According to Pallant (2007) and Hair *et al.*, (2010) factor analysis considers to be appropriate when most of the item's correlation coefficients were at least 0.3 and above. Bartlett's test of the sphericity need to be significant at ($p<0.05$). Kaiser – Meyer –Olkin (KMO) and the overall measure of sampling adequacy (MSA) should be at least 0.6 and above for good factor analysis, if the value is lower than 0.6, this indicates the need for collecting additional data or additional variable be introduced (Field, 2009). Hutcheson and Sofroniou (1999) came with the following classification of KMO as values between 0.5 and 0.7 are considered average, 0.7 and 0.8 are good, 0.8 and 0.9 as very good, and any value above 0.9 are excellent.

Hair *et al.*, (2010) asserted that the value of measure of sampling adequacy (MSA) must exceed 0.5 for the overall test as well as individual variables, item load lower than 0.5 is removed, although a loading of 0.3 is considered as minimum(Tabachnich & Fiddel, 2014). In determining the number of components (factors) to extract, there is need for considering other vital output (KMO, total variance explained). The naming of the factor is solely on item with higher loading. Item loading and cross loading of 0.5 and above on one factor is considered in this study due to its statistical and practical significance (Hair *et al.*, 2010; Tabachinick

& Fidell, 2014). The above mentioned decision rules were used as a basis for conducting principal component analysis in this study. The factor analysis for dependent, independents. moderating and mediating variables are as follows:

5.7.1 Dependent variable – Firm performance

Table 5.12 shows the result of factor analysis of the dependent variable (firm performance). At the start the dependent variable was measured with 6 items in one dimension, which was subjected to principal component analysis (PCA) using SPSS version 20. The factor loading of the items ranges from 0.754 to 0.883 with only 2 items removed due to low communality. The deleted items were the once that failed to match with other items in the component. Deleting this item with communality problem add to the value of total variance explain. Inspection of correlation matrix reveals that all the coefficients have values of 0.3 and above.

Prior to the conduct of factor analysis in (Table 5.12), the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was performed and indicated a value of 0.733 which is above the benchmark of 0.60, this shows that the sample size is adequate for the conduct of factor analysis. Similarly, the Bartllet's test of sphericity is statistically significant which support the factorability of the correlation matrix as the p-value stands at 0.000.

Table 5.12
Result of the Factor Analysis for Firm Performance

	Items	Loading 1
Per02	Product sales	.883
Per01	Wider market	.807
Per05	Increase in employees	.766
Per06	Increase in customers	.754
	Eigen value	2.588
	Percentage of variance	64.705
	KMO	.733
	Bartlett's Test of Spheriticity	796.055
	Significance	.000

The Principal component analysis (PCA) shows the presence of only one component with eigenvalue exceeding 1. The extracted component is named firm performance. The percentage of the variance was 64.705 percent.

5.7.2 Independent variables – MO, KM, EO

The independent variables of this study are the market orientation, knowledge management, and entrepreneurial orientations, all measured as uni-dimensional. The market orientation has 12 items, knowledge management 14 items, and entrepreneurial orientation 9 items respectively. The total items measuring the entire three independent variables are 35 items.

Before the conduct of factor analysis in (Table 5.13), the Kaiser – Meyer – Olkin for measuring, sampling adequacy (KMO/MSA) was performed with the following value 0.789 which was over and above the minimum value of 0.6 for a good factor analysis (Hutcheson & Sofroniou, 1999). The Bartllett's test of sphericity was significant at p<0.000 which strongly supported the factorability of correlation matrix.

Table 5.13

Result of the Factor Analysis for Market Orientation, Knowledge Management and Entrepreneurial Orientations

	Items	Loadings		
		1	2	3
MO05	After sales service	.887		
MO08	Competitor orientation	.870		
MO10	Coordination	.838		
MO09	Product competitiveness	.816		
KM03	New ideas tend to be highly criticized		.872	
KM05	Respect for knowledge ownership		.838	
KM06	Rewards for knowledge contribution		.779	
EO07	Adoption of aggressive position to increase			.802
EO09	Changes in new products/services			.795
EO01	Production of many products/services			.795
	Eigenvalue	3.514	1.895	1.642
	Percentage of variance (70.512%)	35.137	18.955	16.420
				70.512
	KMO			.789
	Bartlett's Test of Spheriticity			1789.032
	Significance			.000

Table 5.13 shows the outcome of the factor analysis for the independent variables (market orientation, knowledge management, entrepreneurial orientation). Inspection of the correlation matrix was conducted and it shows that most item coefficients were 0.3 and above, as indicated in the table, the principal component analysis extracted one (1) component for each with eigenvalue exceeding 1. Based on the factor analysis results, items that loaded on factor market orientation 1(4 items), knowledge management factor 1(3 items) and for entrepreneurial orientation with also one component 1(3 items) respectively. The percentage of the variance was 70.512 percent. The factor loading value as indicated in table 5.13 was in the range of 0.792 to 0.887.

5.7.3 Moderating Variable – Business Environment

Table 5.14 shows the result of factor analysis for the business environment. At the beginning, the moderating variable was assessed by 12 items in one dimension, which was subjected to PCA using SPSS version 20. Before the initial conduct of PCA the suitability of data for factor analysis was assessed. The factor loading of the items ranges between 0.768 to 0.947. Few items delete due to different reasons, such as low commonality, and anti - image, loading less than 0.5 and cross loading among others. The items removed are those with indication of mis- match with other items in the component. Deleted items because of low commonality value results to increase in the total variance explained by the study.

Prior to the conduct of factor analysis in (Table 5.14), Kaiser – Meyer – Olkin for measuring sampling adequacy (KMO/MSA) shows a value of 0.700 exceeded the benchmark of 0.6 which indicated that the sample size is adequate for the conduct of factor analysis. Examination of correlation matrix indicated the presence of most of the coefficient at 0.3 and above. Bartlett's test of sphericity was statistically significant at $p<0.000$ supporting the factorability of the correlation matrix.

Table 5.14

Result of the Factor Analysis for Business environment (Moderator)

	Items	Loading 1
BE04	Declining market for products	.947
BE05	Challenge in price competition	.947
BE06	Government interference	.947
BE08	Product and service obsolescence	.788
BE10	Changes in marketing practice	.788
BE11	Competitor actions are unpredictable	.768
BE12	Demand and customer taste are unpredictable	.768
	Eigenvalue	5.115
	Percentage of variance	73.076
	KMO	.700
	Bartlett's Test of Spheriticity	726.577
	Significance	.000

The Principal component analysis (PCA) indicated the presence of one component one (1) factor to extract (Pallant, 2007, 2011). The percentage of variance was 73.076 percent.

5.7.4 Mediating Variable – Organizational culture

Table 5.15 shows the result of factor analysis for organizational culture. At the beginning, the mediating variable was assessed by 18 items in one dimension, which was subjected to PCA using SPSS version 20. Before the initial conduct of PCA the suitability of data for factor analysis was assessed. The factor loading of the items ranges between 0.705 to 0.895. Some items were deleted due to different reasons, such as low commonality, a low measure of sampling adequacy, loading less than 0.5 and cross loading among others. The items removed are those with indication of non - fit with other items in the component. Deleted items because of low commonality value results to increase in the total variance explained by the study.

Before the conduct of factor analysis, the Kaiser – Meyer – Olkin for measuring sampling adequacy (KMO/MSA) indicated a value of 0.796 exceeded the benchmark of 0.6 which indicated that the sample size is adequate for the conduct of factor analysis. Examination of correlation matrix indicated the presence of most coefficients at 0.3 and above. Bartlett's test of sphericity was statistically significant at $p<0.000$ supporting the factorability of the correlation matrix.

Table 5.15

Result of the Factor Analysis for Organizational Culture (Mediator)

	Items	Loading
		1
OC06	Competitive advantage	.895
OC13	Encourage direct contact with customers	.895
OC05	Changes in marketing practice	794
OC12	Customers influence the decision	.794
OC07	Emphasis on team work	.705
OC14	Innovation and risk taking are encouraged	.705
	Eigenvalue	3.857
	Percentage of variance	64.282
	KMO	.796
	Bartlett's Test of Sphericity	738.547
	Significance	.000

The Principal component an

alysis (PCA) indicated the presence of one component one (1) factor to extract (Fornel & Lacker, 1981; Pallant, 2007, 2011). The percentages of variance were 64.282 percent.

5.8. Correlation Test

Correlation analysis is used to explain the strength and direction of a linear relationship between two variables (Pallant, 2011). Pearson correlation was employed to assess the interrelationship between study variables. The table below shows the interrelations among firm performance, market orientations, knowledge management, entrepreneurial orientation, organizational culture as well as a business environment. Pallant (2011) asserted that a correlation of 0 indicated no relationship at all, a correlation of 1.0 is an indication of positive correlation, and a value of -1 is a pointer of a perfect negative correlation. Cohen (1988) suggested the following guidelines as: r = 0.10 to 0.29 small; r = 0.30 to 0.49 medium: and r = 0.5 to 1.0 large.

Table 5.16
Pearson's Correlation Between the Constructs

		1	2	3	4	5	6
1	Firm performance	1					
2	Market orientation	.201	1				
3	Knowledge management	.202	.361	1			
4	Entrepreneurial orientation	.040	.191	.295	1		
5	Business environment	.079	.413	.465	.360	1	
6	Organizational culture	.081	.291	.340	.230	.361	1

**. Correlation is significant at the 0.01 level (2-tailed)

*. Correlation is significant at the 0.05 level (2-tailed).

The table above signifies that the variables are significantly correlated to the fact that there is no variable with a value of 0.9 which indicated that there is no problem of multicollinearity (Hair *et al.*, 2010).

5.9 Multiple Regressions and Hypotheses Test

Multiple regression analysis provides an avenue of neutrally assessing the degree and character of the relationship between independent variables and the dependent variable (Sekararan & Bougie, 2012; Hair, Money, Samovel & Page, 2007; Field, 2009). The regression coefficient uses to show the relative importance of each of the independent variable in the prediction of the dependent variable. When independent variables are jointly regressed against the dependent variable in an attempt to explain the variance in it, the size of each (individual) regression coefficients will show how much an increase in one unit in the individual variable would affect the dependent variable, taking into cognizance all other individual variables and dependent variable cave in to multiple correlation coefficient (Sekaran & Bougie, 2010; Zikmund, Babin, Carr & Griffin, 2010).

Regression analysis was employed to test the hypothesis in this study; it is intended to investigate the relationship between predicting as well as the criterion variables respectively. For the conduct of regression analysis large sample is required and considered appropriate and also the underlying assumptions of multiple regressions were fulfilled (Hair *et al.*, 2010). This assumption includes normality, linearity, multicollinearity, homoscedasticity, which are normally examined through the scatter residual plots and the normality probability plot in the regression standardized residuals.

The fundamental assumption above was carefully examined and found that none of the assumption was violated in this study, thus, making the conduct of multiple regression analysis appropriate.

5.9.1 Direct: Multiple Regression Analysis and Hypotheses Test Between Market Orientation, Knowledge Management, Entrepreneurial Orientation and Firm Performance

Multiple regression analysis was conducted in determining the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance. The results as indicated in table 5.17 with predictors that were significant, R =.421, R^2 =.177, Adj. R^2 =.171, F-Change = 31.818. The multiple correlation coefficients between the predictors and the criterion variable was .421; the predictor accounted for 17.7% of the variance in the firm performance. Cohen (1988) classified R^2 into three as: a) 0.02 as weak; 2) 0.13 as moderate; 3) 0.26 as substantial. Based on the Cohen and Cohen (1983) and Cohen (1988) classifications the value of R^2 is moderate. The generalizability of this model in the population was.171. The significant F-test shows that the relationship (31.818, $p< 0.001$) signifies the overall significant prediction of independent variables to the dependent variable, but did not explain the relative contribution of each independent variable to the dependent variable (Green & Salkind, 2008). Among the three predicting variables, knowledge management is the variable that best predict the criterion with the following values (β =.441, t= 9.297, p<.000). The next vital predictor in order of importance is the entrepreneurial orientation (β = .132, t= 2.297, p< .003). However, market orientation (β = -.014, t= .311, p< .756) is not significantly related to performance. Two out of three independent variables impacted on the directional hypothesis. Therefore, hypothesis H2 and H3 are supported, whereas H1 is rejected.

Table 5.17

Multiple Regression Result Between Market Orientation, Knowledge Management, Entrepreneurial Orientation and Firm Performance

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	7.418	1.320		5.620	.000		
MO	-.011	.037	-.014	-.311	.756	.885	1.155
KM	.240	.026	.441	9.297	.000	.876	1.141
EO	.121	.041	.132	2.952	.003	.866	1.155

R	R^2	Adj. R^2	R^2 Change	F-Change
..421	.177	.171	.177	31.818

a. Dependent Variable: Performance

5.10 Hierarchical Regression and Hypotheses Test

Hierarchical regression as the name suggests, is a statistical device used in predicting criterion variable with one or more independent variables in the sequential entry of predictors based on theoretical and logical consideration (Tabachnick & Fidell, 2007). This type of regression is also called moderator or sequential regression, which has been suggested by many scholars as the tool for analyzing the moderating effect (Baron & Kenny, 1986; Frazier, Baron & Tix, 2004).

5.10.1 Moderation Test

In order to test whether the business environment moderates the relationship between market orientation, knowledge management and entrepreneurial orientation, three (3) step hierarchical regression by Baron and Kenny (1986) was conducted in determining the variance proportion of a given variable as explain by the other variables in these variables are entered into the regression analysis in a definite order (Cramer, 2003).

In the first step, the direct effect of the independent variables was entered, and in the second step, the moderating variable was entered to assess whether the moderator (business environment) has a significant direct effect on the dependent variable (firm performance). Finally, in the third step, the interaction terms (which are the product of the independent variables and the moderator variable) were entered to find out any additional variance explained.

Table 5.18 indicates hierarchical regression results between market orientation and firm performance (see also appendix 7). The independent variables were first entered in step 1, which explained 9 percent of the variance. After entering a business environment at step 2, the total variance as explained by the model was 9 percent. In step 3, the interaction terms were inserted, which result to no additional increase of the variance explain in the model which remain 9 percent respectively. However, the significant F-change at step 1 to 2, and step 2 to 3 at 1%, 5% and 10% were all not significant. Inspection of the individual interaction terms between MO × Business environment ($t = .213$, $p = .832$). This shows that business environment did not moderate the relationship between market orientation and firm performance; hence, H4 is rejected.

Table 5.18

Hierarchical Regression Result: The Moderating Effect of Business Environment on the Relationship Between Market Orientation and Firm Performance

Independent variables	Std Beta Step 1	Std Beta Step 2	Std Beta Step 3
Market orientation	.300	.229	.300
Interaction			
MO × Business environment			.101
R^2	.090	.090	.090
R^2 Change	..090	.000	.000
F-Change	44.161	.014	045
Significant level (P<)	*** .001	** .50	*0.1

Table 5.19 indicates hierarchical regression results between knowledge and firm performance (see appendix 7). The independent variables were first entered in step 1, explain 1.5 percent of the variance. After entering a business environment at step 2, the total variance is explained by the model was 1.7 percent. In step 3, the interaction terms were inserted, which result to no additional increase of the variance explain in the model to 1.7 percent. However, the significant F-change at step 1 to 2, and step 2 to 3 at 1%, 5% and 10% were all not significant. Inspection of the individual interaction terms between KM × Business environment (t = -.269, p = .788). This

shows that business environment did not moderate the relationship between knowledge management and firm performance, hence, H5 is rejected.

Table 5.19
Hierarchical Regression Result: The Moderating Effect of Business Environment on the Relationship Between Knowledge Management and Firm Performance

Independent variables	Std Beta Step 1	Std Beta Step 2	Std Beta Step 3
Knowledge management	.124	.114	.114
Interaction KM × Business environment			-.013
R^2	.015	.017	.017
R^2 Change	.015	.002	.000
F-Change	6.972	.848	072
Significant level (P<)	*** .001	** .05	*0.1

Table 5.20 indicates hierarchical regression results between entrepreneurial orientation and firm performance (see appendix 7). The independent variables were first entered in step 1, explain 0.5 percent of the variance. After entering a business environment at step 2, thc total variance is explained by the model was 0.9 percent. In step 3, the interaction terms were inserted, which result to additional increase of

the variance explain in the model to 1.4 percent respectively. However, the significant F-change at step 1 to 2, and step 2 to 3 at 1%, 5% and 10% were all not significant. Inspection of the individual interaction terms between EO× Business environment (t = 1.559 p = .120). This shows that business environment did not moderate the relationship between entrepreneurial orientation and firm performance; hence, H6 is rejected.

Table 5.20
Hierarchical Regression Result: The Moderating Effect of Business Environment on the Relationship Between Entrepreneurial Orientation and Firm Performance

Independent variables	Std Beta Step 1	Std Beta Step 2	Std Beta Step 3
Entrepreneurial orientation	.71	.063	.059
Interaction EO × Business environment			.074
R^2	.005	.009	.014
R^2 Change	..005	.004	.005
F-Change	2.237	1.790	2.430
Significant level (P<)	*** .001	** .50	*0.1

5.10.2 Mediation Test - Market Orientation, Knowledge Management and Entrepreneurial Orientation, Organizational Culture and Firm Performance

Organizational culture is considered in this study to mediate the relationships between market orientation, knowledge management, entrepreneurial orientation and performance of the Nigerian SMEs. The variable can be considered as mediator when the following conditions are met: when there is a significant relationship between independent (predictor) and dependent (criterion) variables; (2) the variation of the independent variable significantly accounts for the variation in the mediator variable; (3) the variation in the mediator variable significantly accounts for the variation in the dependent variable, and; (4) when the previous conditions are controlled, the previously significant relationship between independent and dependent variable no longer exists (Baron & Kenny, 1986).

Baron and Kenny (1986) viewed mediation to be either full or partial. A full mediation arises when including the mediator variable in the equation the direct relationship between IV and DV became negative that is refered to as a full mediation, whereas a partial mediation is when including the mediator variable in the equation the direct relationship between IV and DV became positive. In addition, Little, *et al.*, (2007) stated three types of mediators; (1) a full mediator, when including the mediator variable in the equation the direct relationship between IV and DV became insignificant; (2) a partial mediator, when including the mediator variable in the equation the direct relationship between IV and DV still significant but the B value is decreased; and (3) an inconsistence mediator; when including the mediator variable in the equation, the direct relationship between IV and DV is still significant but with opposite sign.

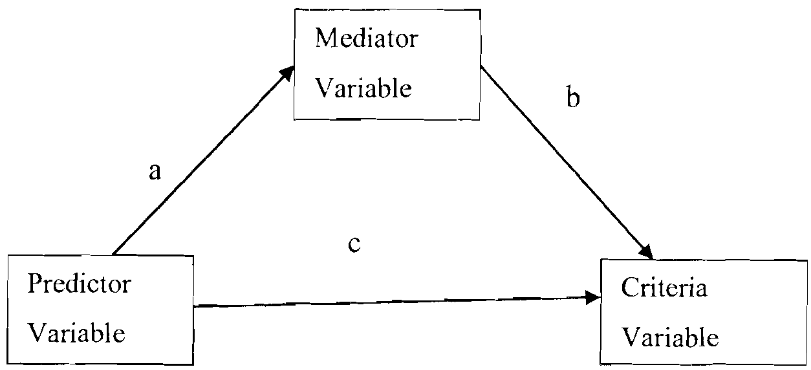


Figure 5.2.
Mediation Path as Described by Baron and Kenny (1986)

As regard to the mediating effect of organizational culture on the relationship between market orientation and firm performance. In order to assess this relationship, a regression analysis was conducted and provided that $R^2 = .177$, $t = -.311$, $P < .756$. The direct relationship of market orientation and firm performance was found to be insignificant ($\beta = -.014$, $t = -.311$, $P < .756$) this shows that step one was not supported. Hypothesis 7 was therefore rejected as the first step was not fulfilled. Figure 2 depicts the direct relationship of market orientation and firm performance.

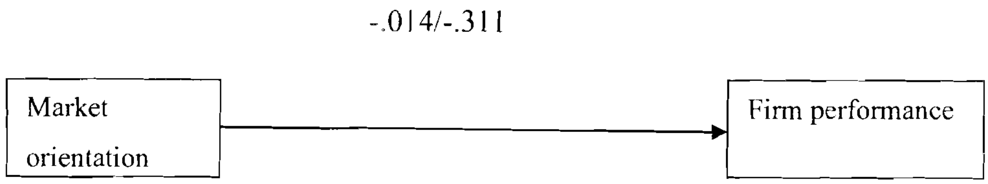


Figure 5.3.
The Direct Relationship Between Market Orientation and Firm Performance

As regard to the mediating effect of organizational culture on the relationship between knowledge management and firm performance. Baron and Kenney's (1986) criteria for mediation was followed. The first step (Path a) was assessed through the regression analysis and report an $R^2 = .177$, $P < .000$. The first requirement, a significant relationship was established between the independent variable (knowledge management) and dependent variable (firm performance) with ($\beta = .4418$, $t = 9.897$). Next, the second requirement Path a (knowledge management to organizational culture) was assessed through a regression analysis and indicated a significant relationship ($\beta = .270$, $t = 5.836$). The third criterion for mediation, Path b (organization culture to firm performance) the result of the regression analysis shows ($\beta = .309$, $t = 9.897$). The last cretiria is about regressing independent variable and mediating variable against dependent variable, here knowledge management and organizational culture were regressed together against firm performance, regression analysis indicated a significant relationship ($\beta = .479$, $t = 10.474$). It was concluded that hypothesis 8 was accepted as the result support the notion that organizational culture mediate the relationship between knowledge management and firm performance.

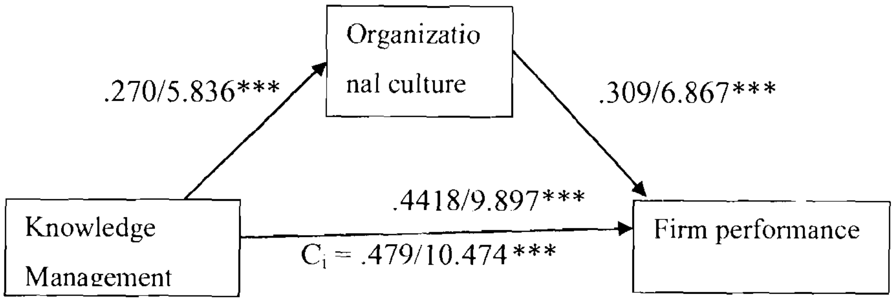


Figure 5.4.
The Mediation of Organizational Culture Between Knowledge Management and Firm Performance

As regard to the mediating effect of organizational culture on the relationship between entrepreneurial orientation and firm performance. Baron and Kenney's (1986) criteria for mediation was followed. The first step (Path a) was assessed through the regression analysis and report an R^2 = .155, P < .000. The first requirement, a significant relationship was established between the independent variable (entrepreneurial orientation) and dependent variable (firm performance) with (β = .132, t = 2.952). Next, the second requirement Path a (entrepreneurial orientation to organizational culture) was assessed through a regression analysis and indicated a significant relationship (β = .145, t = 3.136). The third criterion for mediation, Path b (organization culture to firm performance) the result of the regression analysis shows (β = .311, t = 5.887). The last criteria is about regressing independent variable and mediating variable against dependent variable, here entrepreneurial orientation and organizational culture were regressed together against firm performance, regression analysis indicated a significant relationship (β = .109, t = 3.521). It was concluded that hypothesis 9 was accepted as the result support the notion that organizational culture mediate the relationship between entrepreneurial orientation and firm performance.

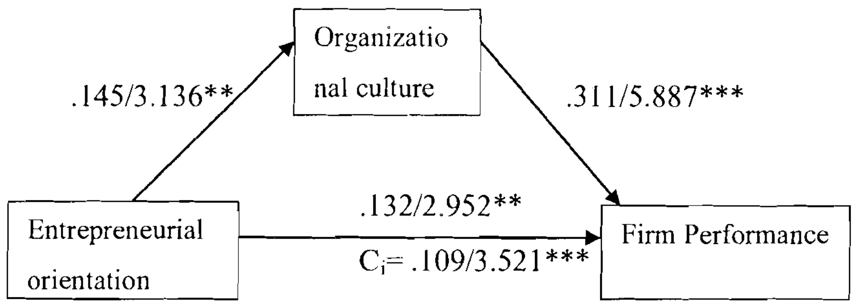


Figure 5.5.
The Mediation of Organizational Culture Between Entrepreneurial Orientation and Firm Performance

Table 5.21
Summary of the Result of Mediation Test Between Market Orientation, Knowledge Management, Entrepreneurial Orientation, Organizational Culture and Firm performance

Variable	a		b		c		c'		
	Std. Beta	T - value	Std. Beta	T - value	Std. Beta	T - value	Std. Beta	T - value	Decision
KM	.270	5.836	.309	6.867	.4418	9.897	.479	10.474	Partial Mediation
EO	.145	3.136	.311	5.887	.132	2.952	.109	3.521	Partial Mediation

Table 5.22
Summary of Hypotheses Test

	Hypotheses	Results
H1	There is a significant and positive relationship between market orientation and firm performance	Not supported
H2	There is a significant and positive relationship between knowledge management and firm performance	Supported
H3	There is a significant and positive relationship between entrepreneurial orientation and firm performance	Supported
H4	Business environment moderates the relationship between market orientation and firm performance	Not supported
H5	Business environment moderates the relationship between knowledge management and firm performance	Not supported
H6	Business environment moderates the relationship between entrepreneurial orientation and firm performance	Not supported
H7	Organizational culture mediates the relationship between market orientation and firm performance	Not supported
H8	Organizational culture mediates the relationship between knowledge management and firm performance	Supported
H9	Organizational culture mediates the relationship between entrepreneurial orientation and firm performance	Supported

5.11 Summary

The chapter is all about the findings and the interpretation of the empirical outcome the from the study. The chapter began with data collection process and responses, followed by non-response bias issue, where it was found that there were no significant differences between early and late respondents using independent t-test analysis. Data cleaning was conducted regarding missing data and outliers. Both univariate (z-score) and multivariate (Mahanalobis) outlier treatment were carried in order to ensure good data. Descriptive statistics were followed mainly to provide the profile of respondents that cut-across all SMEs in Kano state, Nigeria. Basic information such as gender, education level, number of employees, years in operation and many more were discussed which gave insight on the respondent fundamental information's. Assumptions of multiple regression analysis was seen and found that none of the normality, linearity, multicollinearity and homosdasticity assumptions was violated, which give a go ahead in conducting the regression analysis.

Factor analysis was conducted on the entire constructs, principal component analyses, (MSA/KMO) were statistically found to be adequate for further analysis. Construct reliability and validity were seen and all factors have a good Cronbach's alpha for internal consistency of 0.7 and above. Pearson (r) bivariate correlation was performed and found that all the variables are significantly correlated. Multiple regression analysis of the constructs was conducted. Knowledge management and entrepreneurial orientations were significantly related to firm performance, whereas, market orientation was found not significant to firm performance relationship. Hierarchical multiple regression results of moderation found that business environment did not moderate MO, KM, and EO. The hierarchical regression result of mediation reveals that organizational culture partially mediated the relationship between knowledge management, entrepreneurial orientation and firm performance, and finally the chapter summary showing the entire issues for the whole chapter was advanced.

CHAPTER SIX

DISCUSSION AND CONCLUSIONS

6.1 Introduction

This chapter provides a discussion of the research findings and recommendations. Similarly, it explains the theoretical and practical implications of the study; limitations and recommendations for future research are also discussed.

6.2 Recaptulization of the Study

The present study was conducted to investigate the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance among owner/managers of Nigerian SMEs. The moderating effect of the business environment on the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance was equally investigated. The study also examined whether the organizational culture mediates the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance among Nigerian SMEs.

Quantitative method of data collection was employed, which involved the use of a structured questionnaire adopted and adapted from previous studies. Self-administration of questionnaire was used which allows the researcher to have a face to face contact with the respondents. A total of 640 sets of questionnaire was distributed to the owner/managers of small and medium enterprises with a population of 1809. Having distributed 640 questionnaires, 511 questionnaires were completed and returned, out of which 488 questionnaires were retained for further analysis. A total of 63 questionnaires were considered not suitable as a result of both univariate and multivariate outlier cases. The data were keyed into SPSS version 20, and the analysis started by checking for missing values and outliers. No missing value was found in the data set, as this is connected with the researcher's curiosity right from the field in ensuring that all items are duly responded by respondents, and at the same time the researcher's ability to key in any questionnaire collected within the shortest possible time. Principal component analysis was conducted to enable the assessment of the factor validity of the instruments.

Similarly, reliability test was conducted for the purpose of assessing the internal consistency of the measures through Cronbach's alpha. The hypotheses of direct relationship were tested using multiple linear regression, whereas, the hypotheses about the indirect relationship (moderation and mediation) were tested using hierarchical regression analysis. The result of factor analysis of firm performance as the dependent variable indicated that the construct is measured with one component. Market orientation, knowledge management, entrepreneurial orientation, business environment and the organizational culture were all measured as one-dimensional, and their respective reliability coefficient stood above 0.6 which is the minimum benchmark.

As regards to hypothesis testing for direct relationship using multiple regression analysis, the result showed that some of the developed hypotheses were rejected, while others accepted. H1 was rejected due to the fact that the result showed that market orientation is not significantly related to firm performance. H2 and H3 were accepted, because the result indicated that both knowledge management and entrepreneurial orientations are significantly and positively related to firm performance. H4, H5, and H6 were hypotheses developed on the moderating effects of the business environment on the relationship between market orientation, knowledge management and entrepreneurial orientation and firm performance.

The result of hierarchical multiple regressions showed that the business environment was not a moderator to market orientation, knowledge management, and entrepreneurial orientation as none of the interaction was significant. In the case of mediation test conducted on mediation effects of organizational culture on the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance, the result of hierarchical regression indicated that organizational culture partially mediated on the relationship between knowledge management, entrepreneurial orientation and firm performance, therefore, H8 and H9 were accepted. The result of hierarchical regression did not establish any positive relationship between market orientation and firm performance with organizational culture as mediator, hence H7 is rejected.

6.3 Discussions

The discussion of the study basically focused on the research questions stated in chapter one of this study. Research questions were answered by research objectives. The research questions were as follows: 1) Is there a significant relationship between market orientation and firm performance? 2) Is there a significant relationship between knowledge management and firm performance? 3) Is there a significant relationship between entrepreneurial orientation and firm performance? 4) Does business environment moderates the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance? 5) Does organizational culture mediates the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance?

6.3.1 Market Orientation and Firm Performance

The first research question of the study is whether there is a significant relationship between market orientation and firm performance. The aim of the question is to assess whether market orientation can be a good predictor toward firm performance of Nigerian SMEs. This is also represents the first research hypothesis that, *there is a significant relationship between market orientation and firm performance.* Multiple linear regressions were conducted to test this hypothesis. The result indicated that the three predicting variables were able to explain 17.7% of the model (R^2 = .177, F – Change = 31.818, P< .001). The multiple regressions results shows that among the three predicting variables, market orientation, was found not to predicts firm performance with the following values (β = -.014, t = -.311, P< .756). This result shows that market orientation was not a predictor of SME performance in Nigeria. This result did not support H1.

The findings of this study on the relationship between market orientation and firm performance was not in line with previous studies. A study of market orientation and business performance among SMEs in Ghana by Mahmoud (2011), with one hundred and ninety one managers of small and medium firms reported significant and positive relationship between market orientation and firm performance. Similarly, Kelson (2012), in his study of the relationship between market orientation and organizational performance of listed companies from Ghana which surveyed seventy two senior officials and the finding established positive relationship between market orientation and organizational performance of listed firms. Daud, Remli and Muhammad (2013) found a significant positive relationship between market orientation dimensions and firm performance.

The study of Ogbonna and Ogwu (2013) established positive relationship between market orientation and corporate performance of insurance companies in Nigeria. The previous studies of Shah and Dubey (2013) on market orientation and organizational performance of financial institutions in the United Arab Emirates, using a convenience sampling of two hundred marketing executives. Their findings indicated a significant association between market orientation and organizational performance. The study of Hartano (2013) was not in line with the present study where a market orientation is found to be a good predictor to performance. Additionally, the study of Alizadeh, Alipour and Hasanzadah (2013) on market orientation and business performance among SMEs based in the Ardabil industrial city found a significant association between market orientation dimensions of customer orientation, competitor orientation and inter – functional coordination and business performance.

Similarly, the finding of Hooley *et al,* (2000) contradicts the finding of the present study that market orientation significantly relates to performance. Slater and Narver (2000) in their study on the positive outcome of market orientation and business profitability reported the existence of the significant and positive association between market orientation and performance. Shoham and Rose (2001) in their study, which serve as a seminal work of earlier market orientation and performance investigation and the study cut across different businesses of agriculture, construction, food and so on. They reported a significant association between market orientation and firm performance, which contradicts the finding of the present study. Subramaniam and Gopalakrishna (2001) in their investigation on market orientation to performance relationship in the context of a developing economy. The results show that market orientation is a good predictor of firm performance. Similarly the finding of Agarwal *et al.,* (2003) supports the previous findings that market orientation has a significant association with performance. Grainer and Padanyi (2005) conducted studies on market oriented activities and market oriented culture reported an important association between market orientation behavior and organizational performance.

Kara *et al.,* (2005) in their work on the effects of a market orientation on business performance: a study of small sized service retailers using Markor scale. A sample of one hundred and fifty three owner/managers from three states of US was used. The findings of their study reported an important linkage between market orientation and small sized retailer performance. Hence, this contradicts the finding of the present study. Li *et al.,* (2008) reported a positive and significant linkage between market orientation and performance in a study conducted on the moderating effects of entrepreneurial orientation on the relationship between market orientation and performance linkage: evidence from Chinese small firms. Gaur *et al.,* (2009) examined the relationship between market orientation and manufacturing performance for small and medium enterprises in India. Their finding, reported significant association between market orientation dimensions of customer orientation, inter – functional coordination and manufacturing performance in the Western region of India. Rettab and Mellahi (2011) investigated two thousand two hundred small firms from Dubai, through a mail survey and reported a significant positive relationship between market orientation and business performance.

Eris and Ozmen (2012) examined market orientation and firm performance of the Turkish logistics sector, with survey questionnaire and structural equation modeling for data analysis. The finding of the study reported a significant association between market orientation and firm performance of the Turkish logistics sector. Arshad and Othman (2012) examined the effects of corporate social responsibility and market orientation on firm performance. The result of the study shows that market orientation significantly predicts firm performance.

Similarly, the studies of Baverly *et al.,* (2012); Dauda and Akingbade (2010); Oyedijo *et al.*, (2012) all established significant positive relationship between market orientation and firm performance. Similarly, Jaiyeoba (2014) established a significant and positive relationship between market orientation and the overall economic and non – economic business performance of Bostwana's service firms. The finding of Webster *et al.,* (2014) indicated a significant association of market orientation and academic performance of business schools in United State. In the same vein, Kelson (2014) reported a significant association between market orientations and firm performance in Ghana. The finding of Webster (2014) supported the previous findings that established a significant relationship between market orientation and performance of Canadian medical biotechnology companies.

However, the finding of this study is in line with the work of Au and Tse (1995) in their studies on the effects of marketing orientations on company performance in the service sector established no significant relationship between market orientation and company performance. Demirbag *et al.,* (2006) also reported similar findings that market orientation was not a predictor of SME performance. Similarly, Ghani and Mahmood (2011) reported a significant negative association between market orientation and microfinance performance of Pakistani firms. Also, this study is in concord with the finding and recommendations of Suliyanto and Rehab (2012).

6.3.2 Knowledge Management and Firm Performance

The second research question of the study is whether there is a significant relationship between knowledge management and firm performance. The aim of the question is to assess whether knowledge management can be a good predictor toward firm performance of Nigerian SMEs. This represents the second research hypothesis that, *there is a significant relationship between knowledge management and firm performance.* Multiple linear regressions were conducted to test this hypothesis. The result indicated that the three predicting variables were able to explain 17.7% of the model (R^2 =.177, F – Change = 31.818, P< .001). The multiple regressions results shows that among the three predicting variables, knowledge management was found to best predicts firm performance with the following values (β = .441, t = 9.297, P< .000). The finding supports H2.

This result shows that knowledge management was a good predictor of SME performance in Nigeria. This finding indicates that the owner/managers of SMEs should pay more attention to the issue and concept of knowledge management been the best independent variable that best predicts their performance. Non- challant attitude and little or no concern to the knowledge management philosophy will automatically affect SMEs performance and will escalate the deteriorating conditions of the entire small and medium scale firms.

The finding of this study on the relationship between knowledge management and firm performance was in line with the findings of previous studies. Gold *et al.*, (2001) found a significant and positive association between knowledge management and firm performance. Similarly, Wang *et al.*, (2007) in their study on IT support in manufacturing firms for a knowledge management dynamic capability link to perform in Taiwan. A sample of five hundred manufacturing firm was used with the survey questionnaire and partial least squares for data analysis. The finding, reported a strong positive relationship between the IT support and firm performance. In a study conducted by Jantarung and Ussahawanitchakit (2008) on knowledge management capabilities, market intelligence and performance: An empirical investigation in Thailand. The findings of the study indicated a positive association between knowledge management capabilities and performance.

Micheal (2010) also reported an association between knowledge management and firm performance. Hou and Chien (2010) also found support on the relationship between market knowledge management and business performance. Other studies with similar findings on the positive relationship between knowledge management and firm performance includes: (Theriou *et al.*, 2011; Chen *et al.*, 2011; Tan, 2011; Janepuengporn & Ussahawanitchakit, 2011; Al-Hakim and Hassan, 2011;

Sandhwalla & Dalcher, 2011; Kharabsheh, Magableh & Sawadha, 2012; Davood & Morteza, 2012).

In contrast, the study of Wang *et al.*, (2009) which examined knowledge management orientations, market orientations and firm performance: an integration and empirical examination in the United Kingdom. The findings of the study established that there is only significant and positively linkage between knowledge management orientation and firm performance with the mediation of market orientation. Zack, McKeen and Singh (2009) examined the relationship between knowledge management practices, organizational and financial performance. Their report found that knowledge management practices are directly related to various intermediate measures of strategic organizational performance namely, (customer intimacy, product leadership and operational excellence), and that those intermediate measures are, in turn, associated with financial performance. Based on this evidence, they concluded that as long as knowledge management practices enhance intermediate organizational performance, positive financial performance will result.

Additionally, Wang. Hult, Ketchen and Ahmed (2009) examined Knowledge management orientation, market orientation, in the United Kingdom using resource based view (RBV) and Knowledge based view (KBV) as theoretical underpinning. The sample frame of two hundred and thirteen was drawn from one thousand five hundred UK companies in financial analysis made easy (FAME). Quantitative survey method using questionnaire was employed with SEM for data analysis. The result of the study established that there is only significant and positive linkage between knowledge management orientation and firm performance with market orientation as a mediator. The study of Annette and Trevor (2011) on knowledge management and organizational performance. The finding of the study appeared to be mixed as some knowledge resources like organizational structure and knowledge application are directly related to performance, whereas, technology and knowledge conversion did not relate to performance.

In a similar way, the finding of Ubeda – Garcia (2012) supported knowledge management and performance relationship of Spanish firms. In the same vein, the study of Emazade *et al.*, (2012) on knowledge management and organizational performance in Isfahan, the results reveal a partial association between the two constructs. However, Haris – Aslam *et al.*, (2013) reported significant relationship between knowledge sharing and academic performance of Lahore student, in a study conducted with one hundred and forty eight participant with convenience sampling technique. Other studies that recorded partial association between knowledge management and performance includes: (Fattahiyan *et al.*, 2012; Abiola, 2013). In the same vein, Haris – Aslam, Shahzad, Syed and Ramish (2013) examined knowledge sharing as determinant of academic performance, using multiple linear regressions. A sample of students from different Universities was used from Lahore, using convenience sampling with one hundred and forty eight participants. The finding indicated that knowledge sharing to academic performance was positively related.

Streiger, Ait Hammou and Ghalib (2014) investigated the difference between organizational structure types and management levels in relation to perceive knowledge management practice within organizations. Data was collected from one hundred and fifty five respondents through web – based survey, using analysis of variance for data analysis. The finding appeared to be mixed; knowledge management practices of knowledge transfer was influenced by organizational structure type, there was a negative influence of management level on knowledge management practices of knowledge transfer. This study is in concord with the finding and recommendations of Herath and Mahmood (2013), Janepuengporn and Ussahawanitchakit (2011).

6.3.3 Entrepreneurial Orientation and Firm Performance

The third research question of the study is whether there is a significant relationship between entrepreneurial orientation and firm performance. The aim of the question is to assess whether entrepreneurial orientation can be a good predictor toward firm performance of Nigerian SMEs. This represents the third research hypothesis that, *there is a significant relationship between entrepreneurial orientation and firm performance.* Multiple linear regressions were conducted to test this hypothesis. The result indicated that the three predicting variables were able to explain 17.7% of the model (R^2 =.177, F – Change = 31.818, P<.001). The multiple regression results show that among the three predicting variables, entrepreneurial orientaton was found to best the second best predictor of firm performance with the following values (β = .132, t = 2.952, P<. 003). The finding supports H3.

This result shows that entrepreneurial orientation was a good predictor of SME performance in Nigeria. This finding indicates that the owner/managers of SMEs should pay more attention to the issue and concept of entrepreneurial orientation been one of the best independent variable that predicts their performance. The ability of SME owner/managers to take calculated risk, develop innovative culture and proactiveness in competition will guarantee their success and consequently improve their performance. Possession of entrepreneurial qualities such as hard working, skill development, employee consultation, ability to assess their immediate environment and many more, will give SME owner/managers a better opportunity to remain relevant and improve their performance.

The finding of this study of the relationship between entrepreneurial orientation and firm performance was in line with the findings of previous studies. Khalid *et al.*. (2009) found a significant positive relationship between entrepreneurial orientation and firm performance. Similarly, the study of Richard, Wu and Chadwick (2009) which employed a sample of five hundred and seventy nine US banks reported a strong and positive relationship between entrepreneurial orientation and firm performance. The study of Faizol *et al.*, (2010) which examined entrepreneurial orientation and business performance of small and medium enterprises in Hambantota district in Sri Lanka, reported significant and positive relationship between entrepreneurial orientation and business performance. Similarly, Devis, Bell and Krieser (2010) reported strong and positive relationship between entrepreneurial orientation and firm performance. In the same vein, Wales *et al.*, (2011) in their study titled empirical research on entrepreneurial orientation: an assessment and suggestion for future research using one hundred and fifty eight journal articles. The findings indicated a significant relationship between entrepreneurial orientation and performance.

Similarly, the finding of Clercq, *et al.*, (2010) reported significant and positive relationship between entrepreneurial orientation and performance of two hundred and thirty two Canadian based firms. The findings of Mehrdad (2011) in their study on entrepreneurial orientation and innovation performance: the mediating role of knowledge management with one hundred and sixty four SMEs which used structural equation modeling for data analysis. The result of the study indicated a significant association between entrepreneurial orientation and innovation performance. Similarly, Idar and Mahmood (2011) examined entrepreneurial and marketing orientation relationship to performance: SME perspective. They employed survey questionnaire and multiple regressions for data analysis. The outcome of the study reported a significant association between entrepreneurial orientation and performance. Additionally, the finding of Zainol and Daud (2011) was in line with the present study, that entrepreneurial orientation significantly affects performance. Sharma and Dave (2011) in their study established that entrepreneurial orientation has a strong and positive association with firm performance in Chaattisgarh.

Osman *et al.*, (2011) in their meta - analysis. which reviewed the work of Wkilund and Shephered 2005 and Faizol *et al.*, 2010. The summary of the work indicated the entrepreneurial orientation is a good predictor of performance. However, the findings of Al-swidi and Mahmood (2012) reported a positive association between TQM, EO and organizational performance which is in concord with the current study. The finding of Fatoki (2012) indicated a significant and positive association between entrepreneurial orientation and the performance of small and medium enterprises in Prato, South Africa.

Similarly, Wang and Yen (2012) examined corporate entrepreneurship and performance of Taiwanese SMEs, using a sample of two hundred and sixty seven small firms. Entrepreneurial orientation was significantly found to predict SME performance. In the same vein, Ndubisi and Iftikhar (2012) investigated the relationship between entrepreneurship, innovation and quality performance of small and medium enterprises in Pakistan. A sample of one hundred and twenty four SMEs was used with survey questionnaire and multiple regression method for data analysis. The finding of the study established a positive association between entrepreneurship and quality performance. Mahmood and Hanafi (2013) reported a significant and positive relationship between entrepreneurial orientation and firm performance respectively. Additionally, the finding of Alarape (2013) indicated a significant association between entrepreneurial orientation and performance. The study of study of Arief, *et al.*. (2013) supported the previous findings that entrepreneurial orientation and performance relationship was found to be positive, with a sample of one hundred and forty small and medium enterprises from Malang. Al – Dhaafri and Al – Swidi (2014) in their study on the entrepreneurial orientation and organizational performance: Do enterprise resource planinig systems have a mediating role? The finding of their investigation was in concord with the present study that entrepreneurial orientation has a significant and positive association with organizational performance. Shukri Bakar and Mahmood (2014) reported significant and positive relationship between corporate entrepreneurship and performance of academic public higher education in Malaysia

In contrast, Arbaugh, Cox and Camp (2009) in their study titled: Is Entrepreneurial orientation a Global construct? A multi-country study of entrepreneurial orientation, growth strategy, and performance. The study was carried across seventeen countries and in four continents with one thousand and forty five firms. The results show a mixed findings as entrepreneurial orientation was positively to net worth (financial performance), while entrepreneurial orientation was negatively related to return on sales. Similarly, the study of Frank, Kessler and Fink (2010) on entrepreneurial orientation and business performance – a replication study. A sample of eighty five SMEs from electric and electronic industry was chosen using survey questionnaire. The finding shows a low correlation between business performance and entrepreneurial orientation. In the same vein, Anderson (2010) in his seminal work, employed a sample of one hundred and seventy two SMEs from the manufacturing sector in Sweden. He asserted that previous studies were short of considering other factors of entrepreneurial orientation to performance relationship like perceptual performance data, common method biases, as well as survival bias. The result from this study indicated a negative relationship between entrepreneurial orientation to performance in terms of growth and profitability. Filser and Eggers (2014) examined entrepreneurial orientation and firm performance, using a quantitative survey and multiple regression method for data analysis. Samples of three hundred and four business owners in the Rhine valley were contacted through telephone. The finding from the study appeared to be mixed. Innovation and risk taking were found to have a positive relationship with firm performance, while proactiveness was found to have a negative relationship with firm performance. This study is in concord with the recommendations of Musa *et al.*, (2011); Ndusisi and Iftikhar (2012); Wales *et al.*, (2011).

6.3.4 The Moderating Effect of Business Environment

The fourth research question of the study does business environment moderates the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance. The aim of the question is to find out whether a business environment can strengthen the relationship between market orientations, knowledge management, entrepreneurial orientation and firm performance of Nigerian SMEs. This represents the fourth, fifth and sixth research hypothesis that, *business environment moderates the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance.* Hierarchical multiple linear regressions were conducted to test this hypothesis. The result of the moderation test for the business environment on the relationship between market orientation and firm performance indicated that the variable were able to explain 9% of the model. The hierarchical multiple regression results show that MO has the following values (β = .076, t = .936, P = 0.348). Therefore H4 is rejected.

The result of a moderation test of the business environment on the relationship between knowledge management and firm performance indicated that the variable is able to explain 1.5% of the model in the first step, in the second step the variance explain of the model increase to 1.7%, while in the third step the variance explain did not record any significant increase it remain at 1.7%. The hierarchical multiple regression results show that KM has the following values (β = .959, t = .338, P = -0.3381). Therefore H5 is rejected.

The result of a moderation test of the business environment on the relationship between entrepreneurial orientation and firm performance indicated that the variable is able to explain 0.5% of the model in the first step, in the second step the variance explain of the model increase to 0.9%, while in the third step the variance explain recorded to increase 1.4%. The hierarchical multiple regression results show that EO has the following values (β = .1.559, t = .120, P< 0.1198). Therefore H6 is rejected.

The finding of this study on the moderating effect of business environment on the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance is not in line with the previous study of Kean *et al.* (1998) in their study conducted on the effects of community characteristics, business environment and competitive strategies on rural retail performance. The finding indicated a significant and positive relationship between community measures of market size, business environment and small business performance. Similarly, Nandakurma *et al.*, (2010) in their empirical study with four thousand, five hundred and eleven US companies as sample. The study was conducted on business level plan and performance, the moderating effects of environment and structure, using survey questionnaire and regression methods for data analysis. The result shows a strong relationship between environment and competitive performance.

Furthermore, Mohammad *et al.*, (2011) found similar results, that environment particularly government policy and economy is a good moderator of the relationship between corporate entrepreneurship and performance. In the same vein, the study of Lucky and Minai (2012) which re-investigates the effect of individual determinant, external factors and firm characteristics on small firm performance during economic downturn. The finding, reported a significant relationship between external factor and performance. Njaja *et al.*, (2012) reported a significant positive relationship between external environmental factors and firm performance, in their study, which examined the effects of the external environment on internal management strategies within, micro, small and medium enterprises in Kenya, using mixed method and survey research design. The study of Pham, Segars and Gijselaers (2012) examined the influence of the trainees work environment and training transfer of one hundred and sixty seven trainees from eight Master of Business Administration programs. The finding indicated that work environment factors such as supervisory support, job autonomy and preferred support were significantly associated with the training transfer. Tsuja and Marlfio (2013) reported that uncertain environment promotes technical innovation; complex environment promotes both administrative and technical innovation; organizational characteristics partially mediate the relationship between administrative and technical innovation. Similarly, Doran, Healy and Steve O'callagham (2013) compares first – and – fourth – year accounting and finance students' knowledge of business environment. The finding indicated that fourth – year student have greater knowledge of business World and the level of engagement with business media.

Zamora, Benito and Gellogo (2013) conducted a similar study on organizational and environmental factors as moderators of the relationship between multidimensional innovation and performance, using four hundred and forty Spanish companies across construction, agriculture and the service sector. Their findings reported that environmental factors moderate the relationship between multidimensional innovation and performance. Khaldi and Khatib (2014) reported a significant and positive effect of the five dimension of learning environment (students cohesiveness, teacher support, involment, task orientation and cooperation) on students attitude toward their academic institutions.

In contrast, this study is in line with the findings of Sul (2002) who examined the relationship between the external environment, entrepreneurial strategy, mechanistic – organic structure and financial performance of restaurant franchisors from the perspective of franchisees. The finding shows that the external environment is perceived to have a negative impact on franchise's financial performance. However, Aziz and Yasin (2010) reported that external environment (market technology turbulence and competitive intensity) was not a moderator of the relationship between market orientation and firm performance. Abd Aziz (2010) in her study which examine the moderating effect of the external environment on a business model and performance relationship with the external environment dimension of (turbulence, hostility and dynamism). The finding of her study indicated none of the external environment dimensions is significant as moderator on the relationship between business model and firm performance.

Similarly, Ishengoma and Kappel (2011) examined environment and growth potential of micro and small manufacturing enterprises in Uganda. The finding is in concord with this present study, which established a negative relationship between the constructs. Hartano (2013) established that market turbulence, competitive intensity provided non- significant contribution to the relationship between market orientation and business performance.

However, in a study conducted by Singh (2013) on the influence of competitive strategy, manufacturing strategy, export market orientation and external environment on the export performance of manufacturing SMEs. The result shows that the external environment is only a moderator between manufacturing strategy and export performance, whereas external environment was not a moderator to competitive strategy, export market orientation and export performance, this means there is a mixed finding.

6.3.5 The Mediating Effect of Organizational Culture

The fifth research question of the study does organizational culture mediated the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance. The aim of the question is to find out whether organizational culture can intervene in the relationship between market orientations, knowledge management, entrepreneurial orientation and firm performance of Nigerian SMEs. This represents the seventh, eighth and ninth research hypotheses that, *organizational culture mediates the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance.* Hierarchical multiple linear regressions were conducted to test this hypotheses. The result of the mediation test for organizational culture on the relationship between market orientation and firm performance indicated that the variable were able to explain 17.1% of the model (R^2 =.171, F – Change = 31.818, P<.000). The hierarchical multiple regressions results shows that MO has the following values (β = -. 014, P<.756). Therefore H7 is rejected.

The result of a mediation test of organizational culture on the relationship between knowledge management and firm performance indicated that the variable is able to explain 11.5% of the model (R^2 =.115, F – Change = 28.964, P<.000). The hierarchical multiple regression results show that KM has the following values (β = .441, .270, .309, .479, P< .000). Therefore H8 is supported.

The result for mediation test of organizational culture on the relationship between entrepreneurial orientation and firm performance indicated that the variable is able to explains 19.9.3% of the model (R^2 = .199, F -- Change = 36.800, P< .002). The hierarchical multiple regressions results shows that EO has the following values (β = .132, .145, .311, .109, P< .000). Therefore H9 is supported.

The finding of this study on the mediating effect of organizational culture on the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance is in line with the previous study of Xenikuo and Simosi (2006) in their study conducted on transformational leadership, culture and business performance. The finding shows that cultural orientations had a direct effect on overall business performance. Alavi *et al.*, (2006) conducted a study which empirically examined the influence of organizational culture on knowledge management practices. The findings indicated a strong association between the constructs. The study of Noar, Goldstein and Schroeder (2008) indicated a positive relationship between culture and performance. Madichie *et al.*, (2008) delineated on the cultural determinants of entrepreneurial emergence in a typical sub – Saharan

African context. A sample of two hundred and ninety five senior chief executive officers of thirty selected companies was used with a survey questionnaire as an instrument. The study findings indicated that culture had a strong influence on the entrepreneurial decision making and performance.

The study of Liu (2009) considers the relationship between organizational culture and new service delivery performance, using qualitative interview and correlation for data analysis. The finding reported strong complementarity associations among innovative culture, supportive culture, market orientated culture, learning culture, customer communication, culture and new service delivery performance of service firms. Ezirim *et al.*, (2010) examined the effects of organizational culture on organizational performance; they reported a significant and positive relationship between the constructs. However, the study of Lee *et al.*, (2011) on culture and entrepreneurial orientation: a multicountry study. A sampling frame was drawn from four countries with different cultural background, including US, Korea, Fiji and Malaysia. The finding shows that different cultural contexts have a strong impact on the college students' innovative orientation. Additionally, Tseng (2011) in a study conducted on the effects of hierarchical culture on knowledge management processes. The findings indicated that hierarchical culture induces a knowledge management process. Meanwhile, the study of Engle, Schaegel and Delanoe (2011) argued about the role of social influence, culture and gender on entrepreneurial intent as well as effects of parental experience on entrepreneurial intent. A sample of two thousand one hundred and sixty four University students across fourteen countries. The finding, reported that culture had an effect on entrepreneurial commitment.

In the same vein, Chow (2012) reported that organizational culture mediated the relationship between human resources and performance in a study which surveyed two hundred and forty three Hong Kong and Taiwanese firms operating in Guangdong, China. Similarly, Agauyo (2012) reported a significant relationship between organizational culture and performance. Struman *et al.,* (2012) reported similar findings. However, Duke and Edet (2012) reported a significant relationship between organization culture and performance of non – governmental organizations, with a sample of one hundred and thirty two NGO's. Similarly, Huu Dan *et al.,* (2014) explore the impact of learning on organizational culture, using a sample of seven industries in Vietman. The finding indicated that organizational size has a moderating effect on the relationship between transformational leadership and organizational culture.

Aksoy *et al.,* (2014) reported that cooperation, communication, workplace satisfaction, synergy, innovative works, purpose integraty, participation and risk taking affected the level of organizational learning in organizational culture. Acar and Acar (2014) examined the dominant organizational culture types of private and public hospitals in Turkey. Questionnaire survey research was used with five hundred and twelve employees from ninety nine hospitals. The finding established a significant and positive relationship between organizational culture and performance. Other studies with significant positive relationship between organizational culture and performance includes: (Grainer and Padanyi, 2005; Ll *et al.*, 2011; Madichie *et al.*, 2008; Cheung *et al.*, 2012).

The finding of this study also contradicted with the finding of Li *et al.*, (2006) in their study on the integrated effect of market oriented culture and marketing strategy on firm performance. The results show that market orientated cultures does not significantly affect firm performance. In the same vein, Gleanson *et al.*, (2000) reported significant negative relationship between capital and performance. Navarro and Moya (2007) reported a negative association between organizational culture and performance. Similarly, Karyeija (2012) reported a negative association between culture and performance. This is also in line with the finding of Lo (2012). The finding of Mudili (2011) appeared to be mixed, three out of four cultural dimensions supported the relationship between organizational culture and performance, whereas, one dimension is found to negatively relate between organizational culture and performance. The finding of Veldez (2011) seems to have produced mixed results between the two constructs.

The present study differs from other previous researches as most of the Market orientation to performance relationship reported significant positive relationship (Jaiyeoba, 2014, Kelson, 2014, Wilson *et al.*, 2014), whereas, the findings from this study established a perfect negative relationship between the two constructs. This may have connection with the current security challenges that Nigeria is into. The study scope is Kano which is one of the most affected places for the current insurgency. Hence, SME operators in the state found in very difficult to fully used marketing promotion for their products. One other issue in connection with market orientation is the inability of SME owner/managers to embrace modern business strategies. Despite the competition, still the majority of the SME owners prefers traditional promotional activities of displaying their products in front of their respective shops which has the disadvantage of creating little awareness about their firm products.

Additionally, the business environment was found not to moderate on the relationship between market orientation, knowledge management and entrepreneurial orientations. Insecurity might be the fundamental cause as some of the firms were forced to relocate from strategic and major roads to other non – attractive locations. Kano has been a commercial city center to the northern Nigeria and second most industrialized states in Nigeria, the state attracted people from different part of Africa, the security problem make the state inattractive due to fear of loss of life and property, in essence commercial activities of Kano people suffers from insecurity, thereby retarding the entire SME performance.

The present study findings supported other prior results that knowledge management and firm performance was found to be significantly and positively related (Wang, 2007; Zack *et al.*, 2009; Daud & Yusoof, 2010; Tan, 2011; Al – Hakim & Hassan, 2011; Haris – Aslam *et al.*, 2013). Similarly, entrepreneurial orientation to performance relationship was found to be significantly and positively related to performance which supported other previous findings (Khalid *et al.,* 200; Fatoki, 2012; Arief *et al.,* 2013; Shukri Bakar & Mahood, 2014). The organizational culture was found to partially mediate between knowledge management and entrepreneurial orientation to performance relationship which support the earlier finding of (Xenikuo & Simosi, 2006; Noar *et al.,* 2008; Mujeeb & Ahmad, 2011; Duke & Edet, 2012). Organizational culture unable to mediate between market orientation and performance relationship which might have connected with the security challenges mentioned above.

Based on the literature consulted none of the previous study integrate market orientation, knowledge management, entrepreneurial orientation and firm performance with the moderating and mediating variables of business environment and organizational culture into a single model.

2.4 Implications of the Study

6.4.1 Theoretical Implication

Previous studies have shown how the strategic orientation of market orientation, knowledge management, and entrepreneurial orientation relates to firm performance (Hooley *et al.,* 2000; Slater & Narver, 1995:2000; Oyedijo *et al.,* 2012; Gold *et al.,* 2001; Wang *et al.,* 2007; Janepuengporn & Ussawanitchakit; 2011; Idar & Mahmood, 2011; Al-swidi & Mahmood, 2012; Mahmood & Hanafi, 2013).

Suliyanto and Rehab (2012) suggest a study between market orientation and firm performance with the moderating effect of business environment. This is supported by Awang *et al.,* (2009) which recommended the inclusion of external environment in future entrepreneurship studies. Consequently, Hereath and Mahmood (2013) suggest moderator and mediator inclusion in strategic orientations to performance relationship. Based on the suggestions and inconclusive findings, this study contributed by extending the body of knowledge by adding moderator and mediator which other studies failed to consider (Davood & Morteza, 2012; Mahmood, 2011; Kelson, 2012; Skyme, 1997; Ogbonna & Ogwo, 2013; Daud *et al.,* 2013; Aziz & Yasin, 2010; Hartano, 2013; Shah & Dubey, 2013).

Another important contribution of this study is the context. It is debated by Wales *et al.,* (2011) that most strategic orientation literatures were conducted in the US. Hence, suggested the need for studies in different part of the world including Africa. For instance, the study of Davood and Morteza (2012) was conducted in Iran; Tan (2011) Malaysia; Suliyanto and Rahab (2012) Indonesia, Li *et al.,* (2008) China; Lee *et al.,* US, Fiji, India and Malaysia, Ndubisi and Iftikhar (2012) Pakistan; Summayya (2010) Malaysia; Aguayo *et al.,* (2011) Mexico, America; Gleanson *et al.,* (2000) 14 european countries; Haris and Ogbonna (2001) UK; Navarro (2007) Spain; Branchos et al (2007) Greek; Hou *et al.,* (2010) Taiwan; Janepuengpoin and Ussahawanitchit (2011) Thailand; Daud and Yusoff (2010) Malaysia; Fairoz *et al.,* (2010) Sri Lanka; Kara *et al.,* 2005) USA; Wang and Han (2011) China; Zamora *et al.,* (2013) Spain; Shah and Dubey (2013) UAE; Wang *et al.* (2007) Taiwan; Mohammad (2011)

Indonesia. Hence, this study is conducted in Nigeria, thereby adding to the existing body of knowledge and bridge the gap that exists between Africa and other part of the world.

Furthermore, several studies were conducted in specific SME sectors such as manufacturing, agriculture, construction and many more, but the present study covers the entire SME sector. The study of Janepuenpion and Ussahawanitchkit (2011) was conducted in clothing manufacturing; Fairoz *et al.*, (2010) Manufacturing; Kara *et al.*, (2005) Retail trade; Kharabsheh *et al.*, (2012) Pharmaceutical; Wang *et al.*, (2007) Manufacturing; Chen *et al.*, (2011) ICT; Junaidu (2012) Leather industry; Agarwal (2012) Service; Eris *et al.*, (2012) logistics; Ogbonna and Ogwu (2013) Insurance; Zamora (2013) construction, agriculture and service; Egbu *et al.*, (2005) construction; Tajeddeni *et al.*, (2006) Manufacturing; Branchos *et al.*, (2007) ICT, pharmaceutical and food respectively. It is expected that this study has contributed to the body of knowledge by covering the sectoral gap that exist. It also contributes to resource based view and contingency theories as they were tested in the SME sector.

The present study contributed to the methodology adopted, the questionnaire as an instrument and the specific items were adapted from previous studies conducted in other part of the world, ie market orientation measures was from Suliyanto and Rahab (2012) in a study conducted in Indonesia; knowledge management measures from Janepuengporn and Usshawanitchakit (2012) in a study conducted in Thailand.

entrepreneurial orientation measures adopted from Idar and Mahmood (2011) in a study conducted in Malaysia. The Business environment and organizational culture measures were from the previous studies of Abd Aziz (2011) and Al – Swidi and Mahmood (2012) in their different studies conducted in Malaysia and Yemen respectively. The present study has contributed in testing these instrument in an African context, which was not previously done. Additionally, this study has contributed in formulating and testing hypotheses.

6.4.2 Managerial and Policy Implication

The findings of this study empirically proved on the significant positive relationship between some determinants of SME performance in Nigeria. These findings reveal the knowledge management and entrepreneurial orientation positively related to firm performance, whereas, market orientation, was found not to predict SME performance in Nigeria. It also proved that the business environment was found not to moderate the relationship between market orientation, knowledge management, and entrepreneurial orientations. As regards to mediating effect organizational culture was found to mediate between knowledge management, entrepreneurial orientation and firm performance, while organizational culture was established not to mediate the relationship between market orientation and firm performance.

The finding of this study would be of importance to policy makers such as the Small and medium enterprise development agency of Nigeria (SMEDAN) in designing the future programs for entrepreneurship in the country. As the strategic orientations are vital issues need to consider in sound business management, some concept used in the study can be considered in curriculum design and other training programs. Central bank of Nigeria would equally benefit from the outcome of the present study, as it will serve as a guide in resource allocation and offer a guideline to commercial banks in assisting SMEs. The finding is equally relevant to various government right from local, state and federal, in having information regarding SME performance for them to develop different policy initiatives for improving SME and entrepreneurship performance in their respective domains.

The findings would help SMEs, owner/managers by giving them an empirically tested outcome on some determinants of SME performance for them to better understand the effects of variables under study for improve business performance. This would help them develop good strategies regarding the development of their respective businesses so as to be relevant and gain potential competitive advantage. The findings would also serve as a frame of future reference to academia, students and other stakeholders; it would equally help in making relevant recommendations.

6.5 Limitation of the Study

The present study has some limitations. The first limitation is that, even though there are so many variables that can measure firm performance, this study is limited to only market orientation, knowledge management, and entrepreneurial orientations, business environment and organizational culture. One other shortcoming of this study is that, data were collected on only one State in Nigeria- Kano, which might not be generalized.

Similarly, this study was cross sectional in nature. It involves data collection within five months, which can be considered as short period due to limited resources and time. Sekaran (2003) asserted that one the short coming of cross – sectional study is the inability to prove cause and effect association among variables. The framework of this study only provides a relationship between the variables, but did not provide a deep understanding of the cause and effect of such a relationship.

The present study relies on the perception of owner/managers of SMEs regarding their performance, this is quite common with social science research, but the response of owner/managers may not necessarily be a precise reflection of reality. There is the likely tendency that the data collected may reflect some degree of confidence of the respondents who might have their own perceptual biases and cognitive shortcomings in assessing their own firms.

Despite these shortcomings, the present study is a good effort to investigate the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance of Nigerian SMEs, with both the moderating and mediating effects of business environment and organizational culture. This study is the first of its kind, and findings indicate some level of significant positive relationship between the constructs under study.

6.6 Suggestions for Future Research

To conquer the limitations above, this study recommends that future studies be conducted on other variables such as learning orientations, total quality management, dynamic competence and so on to firm performance relationship in Nigerian SMEs, low R^2 on the direct relationship suggest that other constructs may have a strong positive relationship with the criterion variable. Additionally, there is the need for future empirical studies on strategic orientation to performance relationship that will cover the entire six geopolitical zones for the sake of generalization.

This study is cross - sectional in nature, therefore, future studies should consider collecting data over a long period of time, longitudinal in nature in order to have ample time for data collection. Future studies should investigate in more detail the nature of the relationship, considering the cause and effect relationship of SME performance. The present study uses owner/managers of SMEs as respondents, future studies should consider employee/subordinate rating of SME performance.

This study employs quantitative research design; future research may employ a mixed/triangulation design. For instance, qualitative interview to be carried with a participant may give a better understanding of the relationship between the construct under study. The present study suggests a comparative study between Nigeria and other developing economy, which may give insight and enable the comparative countries to assess areas of strength and weaknesses. Finally, this study recommends the use of the smart partial least square method (PLS) and structural equation modeling (SEM) for data analysis in the future studies.

6.7 Conclusions

From the finding of this study, it can be concluded that, the first research objective is to examine the relationship between market orientation and firm performance. The result of multiple regression analysis shows that the relationship between market orientation and firm performance was not supported. Hence, the need for owner/managers put more effort in marketing strategies and also emphasize on customer satisfaction with a view of getting more market share and competitive advantage over and above competitors. The second research objective is to examine the relationship between knowledge management and firm performance. The finding of this relationship was supported. This indicated that knowledge management is a good predictor of firm performance in Nigeria. Therefore, issues regarding knowledge acquisition, knowledge storage, knowledge sharing and transfer as well as knowledge utilization and application should be given further emphasis by SME owner/managers. The ability of a given firm to consider the above guarantees its success and hence, the possibility of gaining competitive advantage.

The third research objective is to examine the relationship between entrepreneurial orientation and firm performance. Based on the foregoing research findings, the relationship between entrepreneurial orientation and firm performance in Nigerian SMEs was supported. The ability of owner/managers to be innovative, risk taking and proactively react to enterprise activities is a good pointer of success, and can give such a firm an edge over and above rivals, hence, the tendency of remaining relevant in its immediate environment.

The fourth research objective is to determine the moderating effect business environment on the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance. Based on the findings, it was reported that business environment was not a moderator to market orientation, knowledge management and entrepreneurial orientation respectively. Hence, this might be connected with the security situation in the study context as well as other factors like government interference, economic condition, and influence of technology, political factors and other regulatory measures.

Finally, the last objective is to determine the mediating effect of organizational culture on the relationship between market orientation, knowledge management, entrepreneurial orientation and firm performance. The four step assumptions of Baron and Kenny (1986) were followed in which all the assumptions about significance level were adhered to. Based on the findings, it was reported that organizational culture partially mediates on the relationship between knowledge management, entrepreneurial orientation and firm performance. No significant mediation effect was found between market orientation and firm performance.

Similarly, the theoretical framework of this study was designed based on the literature reviewed. The variables cover in the study includes: market orientation, knowledge management, entrepreneurial orientation, business environment, and organizational culture. Based on the findings of this study, a conclusion can be made that all the research questions and research objectives were answered. However, the theoretical framework is in line with the underpinning theories (resource based view and contingency theory) which were used to explain the framework of this study.

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