

**Business management practices and service quality among online
and offline startup businesses in Daanbantayan, Cebu**

John Ryan P. Gulfan*

Cebu Technological University - Main Campus, Cebu City, Cebu, Philippines

Christina Y. Pacubas, DPA

Cebu Technological University - Main Campus, Cebu City, Cebu, Philippines

ABSTRACT

Startup businesses play a crucial role in local economic development; however, variations in management practices and service quality between online and offline enterprises remain insufficiently examined, particularly in rural municipalities. This study addressed this gap by investigating the business management practices and service quality of startup businesses in Daanbantayan, Cebu, and determining whether significant differences exist between online and offline business modalities. The purpose of the study was to evaluate management practices in terms of leadership, delivery modality, business environment, financial and resource management, and human resource development, as well as service quality in terms of responsiveness, assurance, tangibility, empathy, and reliability. It also aimed to provide a basis for a proposed business development plan. A quantitative-descriptive comparative research design was employed. Data were collected from 100 startup business owners using a structured questionnaire. Statistical tools included frequency, percentage, weighted mean, standard deviation, and an independent-samples t-test to assess differences between groups. Findings revealed that most entrepreneurs were female, aged 26–45, and operated retail or food-related businesses, with an equal distribution of online and offline modalities. Management practices ($M = 3.98$) and service quality ($M = 4.07$) were both rated “Often,” indicating consistent application. Significant differences were found in leadership, delivery modality, responsiveness, tangibility, empathy, and reliability, with online businesses demonstrating higher performance across these dimensions. However, no significant differences were observed in the business environment, financial management, human resource development, and assurance. The study implies that digital integration enhances managerial efficiency and service delivery. It recommends implementing a business development plan focused on digital transformation, leadership training, and service quality improvement to strengthen the competitiveness and sustainability of startup businesses.

Keywords: Management practices, service quality, online businesses, offline businesses, startup enterprises, MBA.

Date Submitted: July 1, 2026

Date Accepted: July 13, 2026

Date Published: July 20, 2026

*Corresponding author / Email: johnryan.gulfan@gmail.com

DOI: <http://doi.org/10.69651/PIJHSS05031384>

Recommended citation:

Gulfan, J. R. P., & Pacubas, C. Y. (2026). Business management practices and service quality among online and offline startup businesses in Daanbantayan, Cebu. *Pantao (International Journal of the Humanities and Social Sciences)* 5 (3), 2111-2129. <http://doi.org/10.69651/PIJHSS05031384>

INTRODUCTION

Business enterprises, particularly small and startup firms, play a fundamental role in economic development by generating employment, facilitating the distribution of goods and services, and stimulating community growth. In the Philippines, micro, small, and medium enterprises comprise the majority of registered businesses and contribute substantially to regional economic activity, highlighting their significance in sustaining local economies and fostering resilience (World Bank, 2020; DTI, 2022). As these enterprises continue to expand amid increasingly competitive and dynamic market environments, effective business management has become a critical determinant of organizational performance, consumer welfare, and long term sustainability. Central to this process is the ability of business owners to implement sound managerial practices that enhance operational efficiency while delivering services that meet or exceed customer expectations. Service quality has consistently been identified as a major driver of customer satisfaction, loyalty, and competitive advantage. The dimensions of reliability, responsiveness, assurance, empathy, and tangibility collectively shape customers' perceptions of organizational performance and influence financial outcomes and long term business success (Parasuraman et al., 1988; Kotler & Keller, 2016; Homburg et al., 2017). Similarly, effective management practices encompassing leadership, financial oversight, operational planning, resource mobilization, and human resource development strengthen organizational capabilities by improving employee competence, motivation, and service delivery, thereby contributing to higher levels of customer satisfaction and organizational effectiveness (Fayol, 1949; Bloom et al., 2017; Jiang et al., 2012).

Despite the recognized importance of management practices and service quality, existing literature has largely concentrated on large organizations and urban based enterprises, leaving limited empirical evidence regarding startup businesses operating in small municipalities and semi-rural communities. This gap is particularly evident in the Philippine context, where many startup entrepreneurs simultaneously manage online and offline business operations despite having limited formal managerial training. The transformation of business environments following the Coronavirus Disease 2019 pandemic further intensified this concern as the rapid expansion of online commerce required entrepreneurs to integrate digital and traditional business models while addressing new operational challenges (Donthu & Gustafsson, 2020). Resource limitations, managerial capability, technological adaptation, and hybrid service delivery systems have consequently become significant factors influencing business performance and customer experiences. Although previous studies acknowledge the importance of effective management in improving service quality, few have comparatively examined how management practices affect service outcomes across online and offline startup businesses within provincial settings such as Daanbantayan, Cebu. This absence of localized evidence underscores the need to investigate whether variations in leadership, delivery modality, business environment, financial and resource mobilization, and human resource development influence the dimensions of responsiveness, assurance, tangibility, empathy, and reliability. Addressing this gap is expected to provide empirical evidence that will support continuous business development planning, strengthen entrepreneurial capabilities, inform management literature, and guide local policies and training initiatives aimed at enhancing the competitiveness of startup enterprises in rapidly evolving markets.

The study is anchored on established management theories and supported by relevant Philippine legislation that collectively explain the relationship between business management practices and service quality in startup enterprises. Its theoretical foundation integrates Scientific Management Theory developed by Taylor (1911) and Administrative Management Theory proposed by Fayol (1916), both of which explain how managerial planning, leadership, coordination, efficient resource utilization, and organizational control shape service delivery

outcomes. These theoretical perspectives are complemented by the SERVQUAL Model developed by Parasuraman et al. (1988), which provides a comprehensive framework for evaluating service quality through the dimensions of responsiveness, assurance, tangibility, empathy, and reliability. Together, these theories establish a coherent conceptual foundation for understanding how effective managerial practices influence customer perceptions of service quality across different business modalities. In addition, the study is supported by Republic Act No. 7394, otherwise known as the Consumer Act of the Philippines, and Republic Act No. 11967, or the Internet Transactions Act of 2023, both of which emphasize consumer protection, ethical business conduct, transparency, accountability, and quality service delivery in conventional and digital business environments. These legal frameworks reinforce the obligation of startup enterprises to maintain high standards of service while ensuring compliance with national regulations governing business operations.

Scientific Management Theory emphasizes that organizational efficiency is achieved through the systematic analysis of work processes, standardization of procedures, effective resource allocation, and continuous performance improvement (Taylor, 1911). These principles are particularly relevant to startup businesses that operate under resource constraints and must maximize efficiency in inventory management, financial control, customer service, and product distribution. Online businesses depend heavily on efficient digital systems that facilitate prompt order processing, customer communication, and timely delivery, while offline businesses rely on organized operational procedures that ensure consistency and reliability in service provision. The theory therefore provides a direct explanation of how delivery modality, financial management, and resource mobilization influence service quality by strengthening responsiveness, reliability, and tangibility. Efficient operational systems enable businesses to respond promptly to customer inquiries, reduce service delays, ensure consistent product and service delivery, and improve both physical and digital aspects of customer interaction. Contemporary research further supports Taylor's propositions by demonstrating that organizations implementing structured management systems, standardized procedures, and efficient resource allocation consistently achieve higher productivity and superior service performance (Bloom et al., 2017; Grover et al., 2022). These findings reinforce the proposition that startup enterprises capable of institutionalizing efficient management practices are better positioned to deliver high quality services regardless of whether they operate through online or offline platforms.

Complementing this operational perspective, Administrative Management Theory emphasizes the importance of managerial functions such as planning, organizing, commanding, coordinating, and controlling in achieving organizational effectiveness (Fayol, 1916). The theory highlights leadership as a critical mechanism for directing organizational efforts, motivating employees, and cultivating a culture of accountability and service excellence. Human resource development and team capability building further strengthen organizational performance by equipping employees with the competencies, motivation, and customer orientation necessary to deliver quality services. Likewise, the creation of a positive business environment encourages collaboration, innovation, professionalism, and customer centered behavior that enhances organizational effectiveness. These managerial functions directly support the SERVQUAL dimensions of assurance, empathy, reliability, and responsiveness. Effective leadership strengthens customer confidence in organizational competence and credibility, while employee training enhances the ability to understand and respond to individual customer needs. Careful planning, coordination, and supervision further promote consistency and efficiency in service delivery, ultimately improving customer satisfaction. Recent empirical evidence similarly demonstrates that organizations investing in leadership

development and employee capability enhancement consistently achieve superior customer satisfaction and service quality outcomes, confirming the continuing relevance of Fayol's management principles within contemporary business environments (Jiang et al., 2012; Ali et al., 2021).

The SERVQUAL Model provides the framework through which service quality is systematically assessed in this study by evaluating responsiveness, assurance, tangibility, empathy, and reliability as the primary indicators of customer perceived service performance (Parasuraman et al., 1988). These dimensions remain widely recognized as reliable measures of service quality across both traditional and digital business environments, with recent studies affirming the continued validity of SERVQUAL in assessing customer experiences in diverse organizational contexts (Homburg et al., 2017; Ali et al., 2021). Within startup businesses, responsiveness reflects the promptness of customer support and service delivery, particularly in online transactions where timely communication is essential. Assurance refers to the competence, credibility, and trustworthiness demonstrated by business owners and personnel, while tangibility encompasses physical facilities, technological platforms, equipment, and the visual presentation of products and services. Empathy represents personalized attention and genuine concern for customers, whereas reliability reflects the consistency and accuracy of service performance (Parasuraman et al., 1988). Recent literature further indicates that leadership quality, employee development, financial discipline, and effective resource mobilization significantly predict favorable SERVQUAL outcomes, including improved customer satisfaction and loyalty among online and offline startup enterprises (Jiang et al., 2012; Ali et al., 2021; Peteraf et al., 2022). The convergence of these findings suggests that effective management practices function as key antecedents of service quality regardless of business modality.

The integration of Scientific Management Theory, Administrative Management Theory, and the SERVQUAL Model establishes the conceptual framework of the present investigation by explaining how efficient operational systems, effective leadership, coordinated resource management, and employee development collectively influence service quality outcomes. Scientific Management Theory clarifies the contribution of operational efficiency and standardized procedures to organizational performance, while Administrative Management Theory explains how leadership, organizational coordination, and human resource development cultivate customer oriented service delivery. The SERVQUAL Model operationalizes these theoretical relationships by measuring service quality through responsiveness, assurance, tangibility, empathy, and reliability. Collectively, these perspectives support the assumption that startup businesses capable of effectively managing their operations, resources, personnel, and business environment are more likely to provide superior service quality and achieve higher customer satisfaction. They likewise suggest that differences in management practices between online and offline startup enterprises may produce corresponding variations in service quality outcomes, thereby providing the theoretical justification for examining these relationships within the context of Daanbantayan, Cebu.

The study is further strengthened by Philippine legal frameworks that institutionalize ethical business practices and consumer protection across traditional and digital markets. Republic Act No. 7394, or the Consumer Act of the Philippines, establishes policies that protect consumer interests by ensuring product quality, service reliability, safety, transparency, and fair business practices, thereby reinforcing the dimensions of reliability, assurance, and tangibility examined in this investigation (DTI, 2022). Complementing this legislation, Republic Act No. 11967, or the Internet Transactions Act of 2023, responds to the rapid expansion of electronic commerce by promoting accountability, transparency, consumer protection, merchant rights, data privacy, and regulatory oversight through the establishment of the Electronic Commerce Bureau under the Department of Trade and Industry. These legal

provisions recognize the evolving nature of business operations and underscore the responsibility of entrepreneurs to uphold quality service regardless of delivery modality. Together with the principle of continuous business development, which views management practices as dynamic processes capable of continuous improvement through effective leadership, financial management, human resource development, and operational refinement (Kaplan & Norton, 2008; Peteraf et al., 2022), these theoretical and legal foundations provide a comprehensive basis for examining management practices and service quality among startup businesses. Consequently, the study seeks to generate empirical evidence that will support the formulation of continuous business development plans, strengthen management practices, improve service quality, and contribute to the sustainable growth and competitiveness of startup enterprises operating in Daanbantayan, Cebu.

Statement of the problem

The research evaluated the influence of management practices on service quality in selected startup businesses, both online and offline, in Daanbantayan, Cebu, during the calendar year 2025 as the basis for continuous business development plans.

Specifically, it sought to answer the following research questions:

1. What is the profile of the business owners of selected online and offline startup businesses in terms of personal background, including gender, age, civil status, combined family income, type of business, and business modality implemented, as well as professional qualification, including degree earned, major or minor field of specialization, and years of selling?
2. What are the management practices of the selected startup businesses in terms of leadership, delivery modality, business environment, finance and resource management mobilization, and human resource and development?
3. What is the service quality of the selected startup businesses in Daanbantayan, Cebu, in terms of responsiveness, assurance, tangibility, empathy, and reliability?
4. Is there a significant difference between online and offline startup businesses in terms of management practices and service quality?
5. Based on the findings of the study, what continuous business development plans can be proposed?

METHODOLOGY

This study employed a quantitative research design utilizing the descriptive-normative survey method through a modified questionnaire on business management practices and service qualities. The study aimed to determine the prevalent factors affecting the implementation of business management practices for delivering quality products and services, both online and offline, to residents of Daanbantayan, the northernmost part of Cebu, and the findings served as the basis for developing continuous business development plans. The study focused on the business management practices and service qualities of offline and online sellers in delivering excellent products and services to direct consumers in the Municipality of Daanbantayan, and the researcher used the descriptive questionnaire technique in gathering the data. The collected data were treated using the simple percentage formula, weighted mean, coefficient of contingency, Pearson r, and t test, and the outcomes of the study were used as the basis for proposing continuous business development plans that may help deliver quality products and services to customers and contribute to improving the country's economic level.

The study was conducted in Daanbantayan, or the Municipality of Daanbantayan, one of the first class municipalities in the province of Cebu, Philippines, which, according to the 2020 census, has a population of 93,502 people. The name Daanbantayan was derived from two words, the word "daan," which means "old" in Cebuano, and the word "bantayan," which refers to a place that served as a lookout for Moro raiders during the pre Hispanic Philippines, and the original site of the town might have been at an elevated vantage point near Punta, in Tapon. Located at the northern tip of Cebu Island, Daanbantayan celebrates its annual fiesta along with the Haladaya Festival, an attraction to local and foreign vacationers, which starts on August 21 and ends with street dancing on August 30, in honor of Datu Daya, the legendary founder of the town. Daanbantayan is bordered on the north by the Visayan Sea, to the west by Bantayan Island, on the east by the Camotes Sea, and on the south by the town of Medellin, and it is 136 kilometres (85 mi) away from Cebu City and is accessible by private van or public utility buses for 4 to 5 hours of travel. Daanbantayan is now known for its pristine, white powder like sandy long beaches, one of which is Malapascua Island and the other Carnaza Island, and with its vast and rich marine resources, it hosts a long string of dive sites offering unique marine life and beauty.

The study employed stratified sampling in selecting one hundred (100) startup business owners in the Municipality of Daanbantayan, Cebu, who served as the primary source of data in assessing the management practices and service quality of startup businesses and in formulating a continuous business development plan. The respondents were equally divided into two groups, consisting of fifty (50) online business owners and fifty (50) offline business owners, to facilitate a balanced comparison between the two business modalities. To ensure the relevance of the respondents to the study, specific inclusion criteria were established: participants were required to be startup business owners operating within the Municipality of Daanbantayan, Cebu, and must have been actively engaged in business operations for at least one (1) year prior to the conduct of the study; they were also required to be directly involved in managing the day to day operations of their businesses and to be primarily engaged in either online or offline business activities; and only those who voluntarily agreed to participate and provided informed consent were included in the study. On the other hand, business owners whose enterprises had been operating for less than one year, were temporarily inactive or closed during the data gathering period, or were not directly involved in the management of their businesses were excluded from the study, and businesses operating outside the Municipality of Daanbantayan and respondents who failed to complete the survey questionnaire were likewise excluded from the final sample. These criteria were established to ensure that the respondents possessed sufficient business experience and relevant information to address the objectives of the study. Of the 100 respondents distributed according to the delivery modality of products and services, 50, or 50%, were classified as online business owners, while the remaining 50, or 50%, were classified as offline business owners, for a total of 100 respondents representing 100.00%.

The study used descriptive normative survey questionnaires as the primary research instrument. The first modified questionnaire, which focused on the personal and professional profile of online and offline business owners, was adapted from the works of Clamares and Villanueva (2018; 2021). The questionnaire on management practices was also adapted from the Revised School Based Management Tool (2021), while the instrument used to measure service qualities of startup businesses in delivering excellent products and services was adapted from the SERVQUAL 22 Scale developed by Parasuraman, Zeithaml, and Berry (1988). Part I of the research questionnaire collected data on respondents' personal and professional backgrounds, including information on age, gender, civil status, type of business, business modality used, combined monthly family income, degree earned, field of specialization, and number of years in the selling business. Part II of the questionnaire highlighted the sellers'

management practices, adapted from the Revised School Based Management Tool (2021), and covered five dimensions: leadership, delivery modality, business environment, finance and resource management, and mobilization, and human resource and team development. Part III of the questionnaire measured the service qualities rendered by online and offline sellers to consumers, with indicators including responsiveness, assurance, tangibility, empathy, and reliability, as measured by the SERVQUAL 22 Scale. The same set of questionnaires underwent small scale testing to ensure clarity and reliability, and this testing was conducted with a limited group of respondents selected through simple random sampling among identified online and offline sellers in the Municipality of Daanbantayan.

In gathering the data, the researcher prepared a formal letter requesting permission from the Local Government Unit, specifically from the Municipal Mayor, as well as from the business owners, to access their personal and professional profiles. The data gathering process employed a descriptive normative approach to gather information on the personal and professional backgrounds of online and offline business owners, and the study also examined the implementation of business management practices and service qualities in delivering excellent products and services to consumers. After the data were collected and verified for completeness, the statistical treatment was conducted with assistance from a statistician, and the results served as the basis for the proposed business development plans.

The data gathered in the study were quantified and analyzed using the following statistical tools. Percentage was used to determine the distribution of respondents among the identified online and offline business owners of Daanbantayan. Weighted mean was used to assess the extent of the respondents' demographic profiles and to evaluate the level of business management practices and service quality of store owners, both online and offline, in delivering excellent products and services. To determine whether there was a statistically significant difference in management practices and service quality between online and offline startup businesses, the Independent Samples t test was employed; this test compared the mean scores of two independent groups and identified whether the observed differences were statistically significant, and given the sample size of 100 respondents and the use of composite scores for management practices and service quality, the t test was considered appropriate, as the data were expected to approximate normal distribution.

The gathered data were tallied and analyzed accordingly, and the questionnaire was designed to extract valid and reliable responses from the target population. The results were categorized by the performance of management practices and the level of service quality among both online and offline store owners in delivering excellent products and services, and these factors were classified using the adapted management practices tool and the SERVQUAL 22 Scale as references for each indicator. The interpretation of the findings was presented in statistical and technical language to ensure clarity and accuracy for both readers and the participants of the study.

The following scales were used to score the data gathered on management practices and service quality rendered in delivering quality products and services to consumers. Management practices, as a variable, determined the extent to which business owners practiced effective management and the influence of these practices on the delivery of quality products and services, and the assessment was based on the adapted Revised School Based Management Tool (2021), which included four dimensions: leadership; business environment; finance and resource management and mobilization; and human resource and team development. A score of 5, corresponding to a range of 4.21 to 5.00, was categorized as Always, described as permanently using the management practices in the delivery of quality products and services. A score of 4, corresponding to a range of 3.41 to 4.20, was categorized as Often, described as

having often tried using the management practices in the delivery of quality products and services. A score of 3, corresponding to a range of 2.61 to 3.40, was categorized as Sometimes, described as utilizing sometimes the management practices in the delivery of quality products and services. A score of 2, corresponding to a range of 1.81 to 2.60, was categorized as Rarely, described as rarely using the management practices in the delivery of quality products and services. A score of 1, corresponding to a range of 1.00 to 1.80, was categorized as Never, described as having absolutely not tried any of the management practices in the delivery of quality products and services.

To further examine factors affecting the delivery of excellent products and services, service quality indicators were evaluated using items 1 to 22 of the survey questionnaire, and these indicators included responsiveness, assurance, tangibility, empathy, and reliability. A score of 5, corresponding to a range of 4.21 to 5.00, was categorized as Always, described as permanently using the service qualities in the delivery of quality products and services. A score of 4, corresponding to a range of 3.41 to 4.20, was categorized as Often, described as having often tried using the service qualities in the delivery of quality products and services. A score of 3, corresponding to a range of 2.61 to 3.40, was categorized as Sometimes, described as utilizing sometimes the service qualities in the delivery of quality products and services. A score of 2, corresponding to a range of 1.81 to 2.60, was categorized as Rarely, described as rarely using the service qualities in the delivery of quality products and services. A score of 1, corresponding to a range of 1.00 to 1.80, was categorized as Never, described as having absolutely not tried any of the service qualities in the delivery of quality products and services.

For clarity, certain terms are herein defined as utilized in this study and shall be understood to mean as accordingly indicated, unless otherwise specified. Administrative support was government aid to online and offline business owners to address issues by providing interventions, continuous improvements, and even development programs. Continuous business development plan referred to the possible solutions aimed at addressing issues in business to deliver quality products and services. Educational attainment referred to the highest level of education completed by the business owners, who are the main respondents of the study, including postgraduate, college graduate, high school, and elementary graduate levels, which served as the basis for one's occupation or work. Factors affecting business owners' management practices referred to the dimensions associated with the store that have, in one way or another, influenced business owners' management practices. Delivery modality referred to the delivery method used by the business owners, which can be delivered online or offline. Management meant directing and controlling a group or organization to achieve a desired goal. Management practices referred to the methods and innovations that business owners use to improve delivery efficiency. Offline and online sellers referred to producers of the said products and services, who communicate effectively and build better relationships with customers. Personal background referred to the respondents' personal information as the subject under study. Service qualities referred to a measure of how well a service is delivered to meet or exceed customer expectations, concerning the customer's perception of the service experience, which is influenced by factors like responsiveness, assurance, tangibility, empathy, and reliability. Socio economic status was an indicator of the social and economic position of an individual or a group.

RESULTS AND DISCUSSION

This study involved one hundred respondents who were startup business owners in Daanbantayan, Cebu, selected to examine the demographic and professional profile of entrepreneurs and to compare management practices and service quality between online and offline startup businesses. The data were gathered through a structured survey instrument

administered to the respondents and were analyzed using descriptive statistics, including frequency counts, percentages, weighted means, and standard deviations, as well as inferential statistics through independent samples t-tests to determine significant differences between online and offline business modalities. The discussion that follows is grounded entirely in the data collected and is interpreted in direct relation to the objectives of the study, namely to describe the personal and professional background of the respondents, to assess the level of management practices and service quality among startup businesses, and to determine whether significant differences exist between online and offline enterprises in these areas.

With respect to personal background, the gender profile of the respondents showed that 33% were male with a frequency of 33, while 67% were female with a frequency of 67, yielding a cumulative percentage of 100%. This finding indicates that women play a dominant role in startup business activities in Daanbantayan, suggesting a shift in entrepreneurial dynamics wherein women are increasingly engaging in income generating activities to supplement household finances and achieve economic independence. The prominence of female entrepreneurs may be attributed to the accessibility of small scale enterprises such as retailing, food vending, and online selling, which generally require lower capital investment and offer flexible work arrangements. This result supports Beliaeva et al. (2020), who emphasized that women owned enterprises significantly contribute to employment generation, poverty reduction, and community resilience, particularly in developing economies, and it reflects changing social norms that increasingly recognize women as active economic agents. From the standpoint of Fayol's Administrative Management Theory (1949), effective leadership and organizational coordination are not dependent on gender but on managerial competence and the ability to mobilize resources effectively, which highlights women's capacity to perform critical managerial functions necessary for business success. This implies that entrepreneurship development programs should continue supporting women owned enterprises through leadership training, financial literacy initiatives, and digital entrepreneurship programs.

In terms of age, the results revealed that 4% of respondents (frequency of 4) were below 25 years old, 45% (frequency of 45) belonged to the 26 to 35 years old bracket, 38% (frequency of 38) were 36 to 45 years old, 12% (frequency of 12) were 46 to 55 years old, and 1% (frequency of 1) were 55 years old and above, cumulatively totaling 100%. The concentration of respondents in the 26 to 35 and 36 to 45 age brackets indicates that startup entrepreneurship in Daanbantayan is largely driven by individuals in their most economically productive years, who possess both the energy to explore opportunities and sufficient experience to manage business operations effectively. This concentration may be explained by greater willingness to adopt innovation and technology among younger entrepreneurs and stronger professional networks and managerial skills among middle aged entrepreneurs, consistent with Nambisan et al. (2021), who argued that digital entrepreneurship is strongly associated with younger and middle aged individuals due to their familiarity with technological platforms and changing market trends. This finding aligns with Taylor's Scientific Management Theory (1911), which emphasizes efficiency, innovation, and the systematic use of resources to improve organizational performance, implying that entrepreneurship support programs should focus on developing innovation, digital competencies, and strategic management skills among entrepreneurs within these highly productive age groups.

Regarding civil status, 32% of respondents (frequency of 32) were single, 67% (frequency of 67) were married, 1% (frequency of 1) were widowed or widowers, and 0% (frequency of 0) were annulled, cumulatively reaching 100%. The high proportion of married entrepreneurs suggests that entrepreneurship in Daanbantayan serves not only as an individual economic activity but also as a family centered livelihood strategy, providing financial security,

supporting household needs, and diversifying income sources. This is consistent with Block et al. (2022), who emphasized that family involvement frequently influences entrepreneurial decision making, resource allocation, and long term business sustainability, as family members often contribute labor, capital, and managerial support. Viewed through Administrative Management Theory, family support may strengthen managerial functions such as coordination, supervision, and resource management, implying that entrepreneurship programs should recognize the role of families in business success by providing family oriented training in financial management, succession planning, and business sustainability.

Concerning combined monthly income, 33% of respondents (frequency of 33) earned below ₱20,000, 37% (frequency of 37) earned ₱20,001 to ₱30,000, 23% (frequency of 23) earned ₱30,001 to ₱40,000, 4% (frequency of 4) earned ₱40,001 to ₱50,000, and 3% (frequency of 3) earned ₱50,001 and above, cumulatively totaling 100%. With 70% of respondents earning ₱30,000 or less combined monthly income, most startup business owners belong to the lower to middle income bracket, suggesting that many enterprises remain in the early stages of growth and are still developing sustainable revenue streams. Limited income may constrain entrepreneurs' ability to invest in technology, employee development, marketing, and business expansion, which is consistent with Kraus et al. (2022), who identified financial constraints as among the most significant barriers to startup growth, often limiting innovation and competitiveness. Nonetheless, modest income levels may also reflect strategic reinvestment of earnings into business operations. Drawing on Taylor's Scientific Management Theory, which emphasizes efficient use of resources to maximize productivity despite limited availability, the implication is that startup businesses require greater access to financial literacy programs, microfinance opportunities, and business development support.

In relation to the type of business, 18% of respondents (frequency of 18) operated sari-sari stores, 16% (frequency of 16) operated ready to wear businesses, 13% (frequency of 13) operated refreshment businesses, 13% (frequency of 13) operated vegetable and fruit businesses, 21% (frequency of 21) operated beef, chevon, meat, or frozen product businesses, and 19% (frequency of 19) fell under others, cumulatively totaling 100%. This distribution indicates that startup businesses in Daanbantayan are concentrated in sectors providing essential consumer goods and services, which typically require lower startup costs and generate relatively immediate returns, consistent with Donthu and Gustafsson (2020), who observed that retail and food enterprises remain among the most resilient sectors due to their ability to meet recurring consumer needs. The concentration of businesses within similar industries may also indicate intense competition, which, from a management perspective, highlights the importance of service quality as a competitive advantage as suggested by the SERVQUAL model of Parasuraman et al. (1988), which identifies responsiveness, reliability, assurance, empathy, and tangibility as bases for differentiation.

With regard to business modality implemented, 50% of respondents (frequency of 50) engaged in offline selling and 50% (frequency of 50) engaged in online selling, cumulatively totaling 100%. This equal distribution reflects the growing coexistence of traditional and digital entrepreneurship in Daanbantayan, indicating that entrepreneurs recognize the value of both physical and digital channels in reaching customers and sustaining business operations. The increasing adoption of online selling can be attributed to the accessibility of social media platforms, e-commerce technologies, and digital payment systems, consistent with Verhoef et al. (2021), who emphasized that digital transformation enables businesses to improve market reach, operational efficiency, and customer engagement, while offline businesses continue to offer advantages through direct customer interaction and relationship building. From the perspective of Taylor's Scientific Management Theory, online businesses may achieve greater efficiency through technology enabled processes, whereas Fayol's Administrative Management

Theory emphasizes that leadership and coordination remain essential regardless of business modality.

Turning to professional background, the degree earned by respondents showed that 0% (frequency of 0) held a doctorate degree, 0% (frequency of 0) had doctorate units, 1% (frequency of 1) held a master's degree, 4% (frequency of 4) had master's units, 50% (frequency of 50) held a bachelor's degree, and 45% (frequency of 45) fell under others, cumulatively totaling 100%. These results show that a significant portion of entrepreneurs possess formal higher education, which is important because entrepreneurs with higher educational attainment often demonstrate improved decision making skills and strategic thinking in managing their businesses, consistent with Marvel et al. (2021), who found that human capital acquired through education significantly contributes to entrepreneurial performance and business growth. However, the large proportion categorized as others suggests that entrepreneurship in Daanbantayan is accessible even to individuals without formal higher education, relying instead on practical experience, informal training, or community based learning, which aligns with Shepherd and Patzelt (2022), who noted that entrepreneurial success is not solely determined by formal education but also by experiential learning and adaptability. This implies that entrepreneurship development programs should provide continuous learning opportunities for business owners regardless of educational background, particularly in financial literacy, marketing strategies, and digital entrepreneurship.

For major or minor field of specialization, 3% of respondents (frequency of 3) specialized in Office Administration, 1% (frequency of 1) in Public Administration, 14% (frequency of 14) in Business Administration, 3% (frequency of 3) in Marketing Management, 1% (frequency of 1) in Financial Management, and 78% (frequency of 78) in others, cumulatively totaling 100%. These findings suggest that the majority of entrepreneurs do not necessarily come from business related academic backgrounds, and that entrepreneurship in the municipality is open to individuals from diverse educational fields, driven more by opportunity recognition and livelihood needs than by formal academic specialization, consistent with Kraus et al. (2022). While practical experience can compensate for limited business knowledge, research by Marvel et al. (2021) has shown that entrepreneurs with business education may have advantages in understanding market dynamics, financial analysis, and business planning, which are essential for informed managerial decisions. This implies that entrepreneurship education and training programs should be made accessible to individuals from all educational backgrounds through workshops in financial management, marketing, and digital business operations.

With respect to years of selling, 12% of respondents (frequency of 12) had one year and below of experience, 44% (frequency of 44) had 2 to 5 years, 39% (frequency of 39) had 6 to 10 years, 4% (frequency of 4) had 11 to 15 years, 1% (frequency of 1) had 16 to 20 years, and 0% (frequency of 0) had 21 years and above, cumulatively totaling 100%. These findings indicate that most businesses in the study are relatively young, with the largest proportion of entrepreneurs having 2 to 5 years of sales experience, a stage during which entrepreneurs often focus on establishing market presence, building customer relationships, and refining business operations, consistent with Beliaeva et al. (2020), who noted that early stage businesses typically experience significant learning processes as entrepreneurs adapt to market demands. The presence of entrepreneurs with 6 to 10 years of experience indicates that some businesses have successfully survived beyond the initial startup phase, demonstrating resilience and effective management practices, consistent with Kraus et al. (2022), who found that entrepreneurial experience contributes to improved decision making and business performance. The smaller percentage of entrepreneurs with more than 10 years of experience may reflect

challenges small businesses face in maintaining long term sustainability due to market competition, limited capital, and economic fluctuations, implying that startup entrepreneurs require continuous support and capacity building initiatives, including mentorship programs that connect experienced entrepreneurs with new business owners.

The level of management practices among startup businesses in Daanbantayan was assessed across five dimensions. Leadership obtained a weighted mean of 3.95 with a standard deviation of 0.74, verbally interpreted as Often. Delivery Modality obtained a weighted mean of 3.96 with a standard deviation of 0.74, interpreted as Often. Business Environment obtained a weighted mean of 4.01 with a standard deviation of 0.74, interpreted as Often. Finance and Resource Management Mobilization obtained the highest weighted mean of 4.04 with a standard deviation of 0.72, interpreted as Often. Human Resource and Development obtained a weighted mean of 3.95 with a standard deviation of 0.76, interpreted as Often. The overall mean across all dimensions was 3.98 with a standard deviation of 0.72, verbally interpreted as Often, indicating that startup business owners consistently implement management practices in their operations. These findings support Taylor's Scientific Management Theory (1911), which emphasizes efficiency, resource utilization, and systematic work processes as essential components of organizational performance, and are consistent with Bloom, Sadun, and Van Reenen (2017), who found that businesses adopting structured management practices achieve higher productivity and organizational effectiveness. The positive ratings for delivery modality and business environment reflect the continuing relevance of Scientific Management Theory in modern entrepreneurial settings, as businesses that integrate operational efficiency with customer focused service systems demonstrate stronger resilience and competitiveness, as noted by Kraus et al. (2022). Likewise, the positive ratings for leadership and human resource development support Fayol's Administrative Management Theory (1949), which highlights planning, organizing, leading, coordinating, and controlling as fundamental management functions, and align with Jiang et al. (2012), who emphasized that leadership and human resource practices significantly influence organizational performance and service outcomes. These results imply that strengthening leadership competencies, resource management skills, and employee development programs, along with continuous training and mentorship programs, may further improve management effectiveness among startup businesses.

The level of service quality among startup businesses was likewise assessed across five dimensions. Responsiveness obtained a weighted mean of 4.02 with a standard deviation of 0.69, interpreted as Often. Assurance obtained the highest weighted mean of 4.10 with a standard deviation of 0.71, interpreted as Often. Tangibility obtained a weighted mean of 4.04 with a standard deviation of 0.67, interpreted as Often. Empathy obtained a weighted mean of 4.09 with a standard deviation of 0.68, interpreted as Often. Reliability obtained a weighted mean of 4.09 with a standard deviation of 0.68, interpreted as Often. The overall mean was 4.07 with a standard deviation of 0.66, verbally interpreted as Often, indicating generally positive customer service practices among the respondents. Assurance receiving the highest rating indicates that customers perceive business owners as knowledgeable, trustworthy, and capable of delivering services effectively, which is consistent with Huang and Rust (2021), who found that trust and confidence in service providers significantly influence customer satisfaction and loyalty. The high ratings for empathy and reliability further highlight the importance of personalized customer service in small businesses, as close interaction with customers helps build strong relationships and improve service experiences, consistent with Donthu et al. (2021), who found that businesses demonstrating empathy and reliability tend to achieve higher levels of customer satisfaction and loyalty. Tangibility and responsiveness also received positive ratings, indicating that businesses maintain acceptable physical environments and respond effectively to customer requests, both of which contribute to a positive overall service experience. These results imply that startup entrepreneurs should continue enhancing

customer service strategies, including training in customer relationship management, communication skills, service innovation, and the adoption of digital communication tools, to sustain long term competitiveness.

To determine whether online and offline startup businesses differ significantly in terms of management practices and service quality, independent samples t-tests were conducted at a significance level of 0.05, wherein a p-value less than 0.05 leads to rejection of the null hypothesis. For management practices, Leadership yielded an online mean of 4.16 and an offline mean of 3.74, with a t-value of 2.9559 and a p-value of 0.0039, leading to a decision to reject the null hypothesis, indicating a significant difference. Delivery Modality yielded an online mean of 4.15 and an offline mean of 3.78, with a t-value of 2.5664 and a p-value of 0.0118, also leading to rejection of the null hypothesis and a significant difference. Business Environment yielded an online mean of 4.13 and an offline mean of 3.89, with a t-value of 1.6462 and a p-value of 0.1029, resulting in a decision to fail to reject the null hypothesis, indicating no significant difference. Finance and Resource Management Mobilization yielded an online mean of 4.13 and an offline mean of 3.94, with a t-value of 1.3060 and a p-value of 0.1946, resulting in failure to reject the null hypothesis, indicating no significant difference. Human Resource and Development yielded an online mean of 4.10 and an offline mean of 3.81, with a t-value of 1.8871 and a p-value of 0.0621, resulting in failure to reject the null hypothesis, indicating no significant difference. The significant differences found in leadership and delivery modality, with online businesses obtaining higher mean scores than offline businesses, suggest that online entrepreneurs demonstrate more adaptive leadership practices and more efficient delivery systems, supporting Fayol's Administrative Management Theory (1949), which emphasizes leadership as a critical managerial function that enhances organizational effectiveness through planning, coordination, and control. The significant difference in delivery modality further supports Taylor's Scientific Management Theory (1911), which highlights efficiency, standardization, and process optimization as essential drivers of organizational performance, consistent with studies showing that digital technologies enhance managerial responsiveness, operational agility, and strategic flexibility among startup enterprises (Dwivedi et al., 2021; Verhoef et al., 2021; Kraus et al., 2022). In contrast, the absence of significant differences in business environment, finance and resource management mobilization, and human resource development indicates that online and offline startup businesses operate under relatively similar environmental, financial, and workforce conditions, encountering comparable challenges related to resource acquisition, workforce management, and market competition regardless of business modality, a finding consistent with Beliaeva et al. (2020) and Sahoo and Ashwani (2020), who noted that small businesses often face similar structural and financial constraints particularly in developing and rural economies.

For service quality, Responsiveness yielded an online mean of 4.17 and an offline mean of 3.87, with a t-value of 2.1924 and a p-value of 0.0307, leading to rejection of the null hypothesis and a significant difference. Assurance yielded an online mean of 4.21 and an offline mean of 3.98, with a t-value of 1.6449 and a p-value of 0.1032, resulting in failure to reject the null hypothesis, indicating no significant difference. Tangibility yielded an online mean of 4.21 and an offline mean of 3.86, with a t-value of 2.6871 and a p-value of 0.0085, leading to rejection of the null hypothesis and a significant difference. Empathy yielded an online mean of 4.24 and an offline mean of 3.93, with a t-value of 2.3198 and a p-value of 0.0224, leading to rejection of the null hypothesis and a significant difference. Reliability yielded an online mean of 4.24 and an offline mean of 3.95, with a t-value of 2.1245 and a p-value of 0.0361, leading to rejection of the null hypothesis and a significant difference. These findings, all favoring online businesses, support the SERVQUAL Model of Parasuraman et al.

(1988), which identifies responsiveness, assurance, tangibility, empathy, and reliability as key dimensions of service quality. Online businesses appear more capable of delivering prompt, customer centered, and consistent services due to their utilization of digital communication tools, automated processes, and customer feedback systems, with faster responses to customer inquiries, real time transaction monitoring, and accessible communication channels contributing to greater responsiveness and reliability. The higher ratings in tangibility may be attributed to the visual appeal and accessibility of digital platforms, while the higher empathy ratings suggest that online businesses effectively employ personalized communication and customer engagement strategies, findings that are supported by Huang and Rust (2021) and Islam et al. (2021), who reported that digital service technologies improve personalization, responsiveness, and service consistency, thereby enhancing customer satisfaction and loyalty. However, assurance showed no significant difference between the two groups, indicating that both online and offline businesses are equally capable of establishing customer trust and confidence, suggesting that regardless of business modality, entrepreneurs recognize the importance of professionalism, credibility, and ethical business conduct in maintaining positive customer relationships.

Taken together, the findings of this study, drawn from the responses of one hundred startup business owners in Daanbantayan, Cebu, demonstrate that entrepreneurship in the locality is predominantly driven by women in their most economically productive years, largely married, earning modest combined monthly incomes, engaged mainly in essential retail and food related trades, and almost evenly divided between online and offline selling modalities. The professional background of respondents further reveals that entrepreneurship is accessible across diverse educational attainments and fields of specialization, with most businesses still in relatively early stages of operation. The overall levels of management practices and service quality were both rated Often, with overall means of 3.98 and 4.07 respectively, indicating that startup entrepreneurs consistently apply sound managerial principles and maintain generally positive customer service standards, findings that are grounded in and directly responsive to the study's objectives concerning the demographic and professional profile of respondents and the extent of management practices and service quality among startup enterprises. The comparative analysis further reveals that business modality alone does not necessarily influence internal management practices, but it significantly shapes leadership, delivery modality, responsiveness, tangibility, empathy, and reliability, with online businesses consistently outperforming offline businesses in these dimensions, while assurance, business environment, finance and resource management mobilization, and human resource development remain statistically comparable between the two groups. These results demonstrate that management practices and service quality are shaped not only by business modality but also by the extent to which entrepreneurs apply effective managerial principles and customer focused service strategies, offering a contextualized contribution to the understanding of startup entrepreneurship in rural municipalities and providing an empirical foundation upon which the succeeding chapter, presenting the summary of findings, conclusions, and recommendations of the study, may be built.

CONCLUSION

The study concludes that startup businesses in Daanbantayan, Cebu generally demonstrate effective management practices and consistently deliver satisfactory service quality regardless of business modality. The findings reveal that the majority of entrepreneurs are female, are within the economically active age groups, are predominantly married, and operate businesses that contribute significantly to household income. Most enterprises belong to the retail and food sectors, are managed by individuals with bachelor's degrees from various

fields of specialization, and have two to five years of selling experience, indicating that many startups remain in the early stages of business development. The equal distribution of online and offline business modalities further reflects the growing coexistence of traditional and digitally enabled entrepreneurship within the municipality. Despite operating with relatively modest income levels, entrepreneurs consistently apply sound management practices that enable them to sustain their operations and provide quality products and services.

The findings further demonstrate that startup businesses frequently practice effective leadership, maintain favorable business environments, efficiently manage financial resources, implement appropriate delivery systems, and support human resource development. Among these dimensions, finance and resource management mobilization obtained the highest assessment, indicating that entrepreneurs recognize the importance of prudent financial management in sustaining business operations. Likewise, service quality was consistently rated at a high level, with assurance, empathy, and reliability emerging as the strongest dimensions, reflecting the ability of entrepreneurs to establish customer trust, maintain dependable service, and foster positive customer relationships. Although responsiveness also received a favorable evaluation, its comparatively lower rating suggests that entrepreneurs still have opportunities to improve the speed and efficiency of customer service.

The study also establishes that business modality influences selected aspects of management practices and service quality. Online startup businesses demonstrated significantly stronger performance in leadership and delivery modality, suggesting greater adaptability, more efficient operational systems, and better utilization of digital technologies. Similarly, online businesses achieved significantly higher levels of responsiveness, tangibility, empathy, and reliability, highlighting the effectiveness of digital platforms in strengthening customer engagement and improving service delivery. However, no significant differences were observed in business environment, finance and resource management, human resource development, and assurance, indicating that both online and offline businesses operate under similar organizational conditions and exhibit comparable capabilities in managing financial resources, developing personnel, and maintaining customer confidence. These findings affirm that while digitalization provides distinct operational advantages, sound management practices remain essential determinants of service quality across all startup businesses.

Overall, the findings confirm that effective management practices serve as a strong foundation for delivering quality products and services and enhancing the sustainability and competitiveness of startup enterprises. The identified strengths and areas requiring improvement underscore the importance of continuous entrepreneurial development, particularly in strengthening leadership capabilities, improving service responsiveness, expanding digital competencies, and promoting customer centered business practices. In response to these findings, the proposed Business Development Plan provides a comprehensive and sustainable framework for enhancing management practices and service quality among startup businesses in Daanbantayan, Cebu. The plan emphasizes leadership development, digital transformation, delivery system improvement, financial management enhancement, human resource development, service quality improvement, marketing and innovation, access to financial support, and continuous monitoring and evaluation. Through coordinated implementation involving local government units, financial institutions, business organizations, training providers, and other stakeholders, the plan seeks to strengthen entrepreneurial competencies, encourage the adoption of hybrid business models, improve operational efficiency, expand market opportunities, and enhance customer satisfaction. Its phased implementation through planning and coordination, capacity building, business strategy implementation, and continuous monitoring ensures systematic execution and long term

sustainability. Ultimately, the successful implementation of the proposed Business Development Plan is expected to improve management practices, increase the competitiveness of both online and offline startup businesses, promote sustainable enterprise growth, and contribute meaningfully to the economic development and resilience of Daanbantayan, Cebu.

REFERENCES

- Ali, F., Zhou, Y., Hussain, K., Nair, P. K., & Ragavan, N. A. (2021). Does higher service quality increase customer satisfaction and loyalty in hospitality and tourism? A systematic review and meta-analysis. *Tourism Review*, 76(1), 1–27. <https://doi.org/10.1108/TR-02-2020-0039>
- Armstrong, G., & Kotler, P. (2020). *Marketing: An introduction* (14th ed.). Pearson.
- Beliaeva, T., Shirokova, G., Wales, W., & Gafforova, E. (2020). Benefiting from economic crisis? Strategic orientation effects, trade-offs, and configurations with resource availability on SME performance. *International Entrepreneurship and Management Journal*, 16(1), 165–194. <https://doi.org/10.1007/s11365-018-0525-2>
- Beliaeva, T., Shirokova, G., Wales, W., & Gafforova, E. (2020). Benefiting from innovation: The role of entrepreneurial orientation and market orientation in SMEs. *Journal of Business Research*, 113, 303–312. <https://doi.org/10.1016/j.jbusres.2019.10.061>
- Block, J. H., Fisch, C. O., & Hirschmann, M. (2022). The determinants of bootstrap financing in crises: Evidence from entrepreneurial ventures during the COVID-19 pandemic. *Journal of Business Venturing Insights*, 17, e00286. <https://doi.org/10.1016/j.jbvi.2021.e00286>
- Block, J. H., Fisch, C. O., & Van Praag, M. (2022). The role of family in entrepreneurship: A review and future research agenda. *Small Business Economics*, 58(4), 1695–1713. <https://doi.org/10.1007/s11187-021-00437-5>
- Blok, V. (2019a). Xenophon's philosophy of management. In C. Neesham & S. Segal (Eds.), *Handbook of philosophy of management*. Springer. https://doi.org/10.1007/978-3-319-48352-8_27-1
- Blok, V. (2019b). Politics versus economics: Philosophical reflections on the nature of corporate governance. *Philosophy of Management*. <https://doi.org/10.1007/s40926-019-00118-9>
- Blok, V. (2019c). From participation to interruption: Toward an ethics of stakeholder engagement, participation and partnership in CSR and responsible innovation. In R. von Schomberg (Ed.), *Handbook of responsible innovation: A global resource* (pp. 243–257). Edward Elgar.
- Blok, V. (2020). *Heidegger's concept of philosophical method: Innovating philosophy in the age of global warming*. Routledge.
- Bloom, N., Sadun, R., & Van Reenen, J. (2017). Management as a technology? *Review of Economic Studies*, 84(1), 1–41. <https://doi.org/10.1093/restud/rdw037>

Chiluba, B., et al. (2025). An assessment of business management practices' effect on the performance of small and medium enterprises in Lusaka Central Business District.

David, F. R. (2022). Strategic management: Concepts and cases (17th ed.). Pearson.

Department of Trade and Industry. (2022). 2022 MSME statistics. DTI Philippines.

Dessler, G. (2004). Management: Principles and practices for tomorrow's leaders. Prentice Hall.

Dessler, G. (2020). Human resource management (16th ed.). Pearson Education.

Donthu, N., & Gustafsson, A. (2020). Effects of COVID-19 on business and research. *Journal of Business Research*, 117, 284–289. <https://doi.org/10.1016/j.jbusres.2020.06.008>

Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>

Drucker, P. F. (1985). Innovation and entrepreneurship: Practice and principles. Harper & Row.

Fayol, H. (1916). Administration industrielle et générale. Dunod.

Fayol, H. (1949). General and industrial management (C. Storrs, Trans.). Pitman Publishing. (Original work published 1916)

Grover, V., Tseng, S. L., & Pu, W. (2022). A theoretical perspective on organizational management and operational performance in the digital era. *Journal of Business Research*, 139, 1098–1108. <https://doi.org/10.1016/j.jbusres.2021.10.054>

Hansemark, O. C., & Albinsson, M. (2004). Customer satisfaction and retention: The experiences of individual employees. *Managing Service Quality: An International Journal*, 14(1), 40–57.

Homburg, C., Jozić, D., & Kuehn, C. (2017). Customer experience management: Toward implementing an evolving marketing concept. *Journal of the Academy of Marketing Science*, 45(3), 377–401. <https://doi.org/10.1007/s11747-017-0530-7>

Hoyer, W. D., & MacInnis, D. J. (2001). Consumer behavior (2nd ed.). Houghton Mifflin.

Huang, M.-H., & Rust, R. T. (2021). Engaged to a robot? The role of AI in service. *Journal of Service Research*, 24(1), 30–41. <https://doi.org/10.1177/1094670520902266>

Jiang, K., Lepak, D. P., Hu, J., & Baer, J. C. (2012). How does human resource management influence organizational outcomes? A meta-analytic investigation of mediating mechanisms. *Academy of Management Journal*, 55(6), 1264–1294. <https://doi.org/10.5465/amj.2011.0088>

- Kaplan, R. S., & Norton, D. P. (2008). *The execution premium: Linking strategy to operations for competitive advantage*. Harvard Business Press.
- Kotler, P., & Keller, K. L. (2016). *Marketing management* (15th ed.). Pearson Education.
- Kotler, P., & Keller, K. L. (2017). *Marketing management* (15th ed., Philippine ed.). Pearson Education South Asia.
- Kraus, S., Breier, M., Lim, W. M., Dabić, M., Kumar, S., Kanbach, D., Mukherjee, D., Corvello, V., Piñeiro-Chousa, J., Liguori, E., & Palacios-Marqués, D. (2022). Literature reviews as independent studies: Guidelines for academic practice. *Review of Managerial Science*, 16(8), 2577–2595. <https://doi.org/10.1007/s11846-022-00588-8>
- Kraus, S., Durst, S., Ferreira, J. J., Veiga, P., Kailer, N., & Weinmann, A. (2022). Digital transformation in business and management research: An overview of the current status and future directions. *International Journal of Information Management*, 63, 102457. <https://doi.org/10.1016/j.ijinfomgt.2021.102457>
- Law, E. (2009). *Oxford dictionary of business and management*. Oxford University Press.
- Leung, C., & Kleiner, B. H. (2004). Effective management development. *Management Research News*, 27(4), 100–107.
- Leung, R., & Kleiner, B. H. (2004). Effective management in the service industry. *Management Research News*, 27(4–5), 41–54. <https://doi.org/10.1108/01409170410784407>
- Marvel, M. R., Davis, J. L., & Sproul, C. R. (2021). Human capital and entrepreneurship research: A critical review and future directions. *Entrepreneurship Theory and Practice*, 45(6), 1–28. <https://doi.org/10.1177/1042258720965321>
- McDonald, J. (2010). *Fundamentals of management*. Pearson Education.
- McDonald, M. (2010). *Strategic marketing planning: Theory and practice*. Butterworth-Heinemann.
- McDonald, P. (2010). Teaching the concept of management: Perspectives from six honest serving men. *Journal of Management and Organization*, 16(5), 626–640.
- Nambisan, S., Wright, M., & Feldman, M. (2021). The digital transformation of innovation and entrepreneurship: Progress, challenges and key themes. *Research Policy*, 50(1), 104188. <https://doi.org/10.1016/j.respol.2020.104188>
- Organisation for Economic Co-operation and Development. (2021). *Entrepreneurship at a glance 2021*. OECD Publishing. <https://doi.org/10.1787/66f1e9e9-en>
- Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). SERVQUAL: A multiple-item scale for measuring consumer perceptions of service quality. *Journal of Retailing*, 64(1), 12–40.
- Peteraf, M. A., Gamble, J. E., & Thompson, A. A. (2022). *Crafting and executing strategy* (22nd ed.). McGraw-Hill Education.

Peteraf, M. A., Gamble, J. E., & Thompson, A. A. (2022). *Essentials of strategic management: The quest for competitive advantage* (8th ed.). McGraw-Hill Education.

Porter, M. E. (1980). *Competitive strategy: Techniques for analyzing industries and competitors*. Free Press.

Potočan, V., & Dabić, M. (2012). *Management tools in business environment*. Faculty of Economics and Business.

Potočan, V., & Mulej, M. (2007). *Transition into innovative enterprise*. Faculty of Economics and Business.

Potočan, V., & Nedelko, Z. (2014). Management innovativeness: A case of Slovenian small and medium enterprises. *Transformations in Business & Economics*, 13(1), 41–59.

Republic Act No. 7394. (1992). *Consumer Act of the Philippines*. Official Gazette of the Republic of the Philippines.

Republic Act No. 11967. (2023). *Internet Transactions Act of 2023*. Official Gazette of the Republic of the Philippines.

Rigby, D. (2001). *Management tools and techniques: A survey*.

Shepherd, D. A., & Patzelt, H. (2022). *Entrepreneurial cognition: Exploring the mindset of entrepreneurs* (2nd ed.). Springer. <https://doi.org/10.1007/978-3-030-79919-7>

Statt, D. A. (2004). *The Routledge dictionary of business management*. Routledge.

Taylor, F. W. (1911). *The principles of scientific management*. Harper & Brothers.

Verhoef, P. C., Broekhuizen, T., Bart, Y., Bhattacharya, A., Qi Dong, J., Fabian, N., & Haenlein, M. (2021). Digital transformation: A multidisciplinary reflection and research agenda. *Journal of Business Research*, 122, 889–901. <https://doi.org/10.1016/j.jbusres.2019.09.022>

World Bank. (2020). *Small and medium enterprises (SMEs) finance*. World Bank Group.

Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Wilson, A. (2020). *Services marketing: Integrating customer focus across the firm* (8th ed.). McGraw-Hill Education.