

# Enterprise Size and the Provision of Value Creation Indicators to Suppliers and Buyers: Evidence from Slovak Enterprises

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## Abstract

This paper examines how enterprise size influences the systematic provision of value creation indicators to suppliers and buyers in the manufacturing sector. In business-to-business relationships, long-term cooperation increasingly depends on structured communication, transparency, and relational commitment rather than price alone. Although prior research has explored value creation and relationship management, limited attention has been paid to how these practices differ across micro, small, and medium-sized enterprises within a unified supplier–buyer analytical framework. Empirical evidence from Central and Eastern European industrial contexts also remains underrepresented in the literature. The study is based on primary data collected from 385 Slovak manufacturing enterprises. Using descriptive statistics, Pearson’s chi-square tests, and Cramér’s V coefficients, the analysis evaluates whether enterprise size is significantly associated with the provision of specific value-creation indicators to suppliers and buyers. The findings reveal statistically significant differences across size categories. Medium-sized enterprises are more likely to implement structured and proactive relational practices, including regular strategic meetings, formal feedback mechanisms, joint problem-solving initiatives, and revisions of contractual conditions. Micro enterprises, in contrast, focus primarily on foundational operational indicators such as adherence to contractual terms and timely payments. Small enterprises display intermediate characteristics, combining basic compliance with emerging formalization of relationship management practices. By integrating upstream and downstream stakeholder perspectives into a comparative, size-based analysis, the study provides new empirical insight into how organizational scale conditions relational maturity in industrial networks. The results contribute to relationship marketing and signaling perspectives and offer practical guidance for SMEs seeking to strengthen their competitive positioning through structured value-creation practices.

## Keywords

Enterprise Size; Small and Medium-Sized Enterprises; Relationship Management; Stakeholders; Suppliers and Buyers; Value Creation Indicators.

## Introduction

This section introduces the topic of the paper by examining the relevance of enterprise size in shaping relationship-building practices. In business-to-business environments, where the complexity of interactions extends beyond simple transactions, enterprises are increasingly expected to deliver value that enhances mutual performance, reduces uncertainty, and fosters long-term cooperation. Price and product quality remain important, but they are no longer the only sources of competitive advantage. Strategic relationships between suppliers and buyers often depend on more sustained and relational forms of value provision.

Value creation in this context refers to the set of practices and behaviors through which an enterprise demonstrates its reliability, commitment, and responsiveness to business partners. These can include timely order fulfillment, transparent communication, payment reliability, flexibility in problem-solving, and formal mechanisms such as feedback solicitation or performance reviews. The presence and consistency of such indicators can significantly affect how an enterprise is perceived by its suppliers and buyers and may influence its ability to secure favorable terms, long-term contracts, or priority treatment.

Previous research in business-to-business marketing, supply chain management, and industrial relationships has emphasized the strategic role of value creation. However, most international studies have focused on large enterprises or specific industries, often in advanced economies, leaving a limited understanding of how smaller enterprises implement value-creation practices across different institutional contexts. Comparative analyses linking enterprise size to the systematic provision of value-creation indicators remain scarce. In particular, few studies integrate both supplier- and buyer-oriented perspectives within the same analytical framework, even though both stakeholder groups are central to the enterprise's value network.

This study contributes to filling these gaps by examining how enterprise size influences the provision of value-creation indicators to both suppliers and buyers, using empirical data from manufacturing enterprises in Slovakia - a context that remains underrepresented in the international literature. By combining a dual stakeholder perspective with a comparative approach across micro, small, and medium-sized enterprises, the paper extends the understanding of how organizational capacity and scale shape relational behavior. The findings thus complement existing research by providing evidence from a Central European industrial environment, offering insights that can inform both international theory and practical policy for SME development.

The following research questions guide the inquiry undertaken in this paper. First, how does enterprise size affect the provision of value creation indicators to suppliers? Second, how does enterprise size influence the provision of value creation indicators to buyers? Third, which value creation indicators are most commonly provided by micro, small, and medium-sized enterprises? Finally, is there a statistically significant relationship between enterprise size and the types of value-creation indicators provided to suppliers and buyers?

## Literature review

Value creation is central to modern business-to-business relationships. Beyond price and product quality, long-term competitiveness increasingly depends on trust-based collaboration, responsiveness, and transparency (Grönroos & Helle, 2010; Eggert et al., 2019). Within service-dominant logic, value is co-created through interactive processes that signal reliability and strategic commitment (Vargo et al., 2008). Value creation indicators thus serve as observable proxies of collaboration depth in supplier-buyer relationships.

Recent global research reinforces the need to move beyond traditional risk-and-spend-based relationship management approaches toward value-oriented segmentation. Evidence from international supplier relationship management (SRM) studies shows that while over 90% of enterprises continue to rely primarily on spending as a primary segmentation criterion, significantly fewer incorporate collaborative value potential or innovation capability into their models (Newton, 2024). This finding highlights a persistent misalignment between transactional segmentation logic and the potential for relational value, reinforcing the need for a more behaviourally grounded understanding of value creation practices. Such indicators include timely payment, order regularity, proactive communication, joint problem-solving, and contractual adjustments. They strengthen trust, reduce uncertainty, and enhance partner attractiveness through strategic signaling (Vos et al., 2016; Jaaskelainen, 2021; Walter et al., 2001).

Prior research frequently centers on large organizations, while micro and small enterprises remain underrepresented despite their distinct structural constraints and limited formalization (Lopez-Perez et al., 2017; Mastarida et al., 2025). Medium-sized enterprises typically possess more developed systems for formal relationship management. Western studies often emphasize innovation, digital transformation, and structured collaboration, whereas research from emerging economies highlights informal trust and flexibility as compensatory mechanisms (Ciampi et al., 2021; Gouveia et al., 2024). These differences suggest that value creation mechanisms are context-dependent rather than universal. Slovak enterprises operate within a post-transition European context where formal contractual practices coexist with relational and adaptive coordination mechanisms. Examining this setting helps

assess whether determinants identified in Western studies apply similarly in Central and Eastern European industrial environments.

Another limitation of existing research is the separation of supplier and buyer perspectives. Few studies integrate both stakeholders within a unified value-network framework, despite the cross-cutting relevance of many value creation indicators (Ciampi et al., 2021; Gouveia et al., 2024).

In addition to structural characteristics, prior research emphasizes enabling factors such as human capital investment and digital transformation, which support coordination, responsiveness, and partner satisfaction (Ciampi et al., 2021; Kucharčíková et al., 2023). Sustainability-oriented performance frameworks, such as Sustainable Value Added (SUVA), extend value measurement beyond financial outcomes to encompass integrated social and environmental dimensions (Thienemann et al., 2025).

Global SRM research indicates that enterprises with structured supplier management systems report measurable financial and innovation benefits compared to transaction-oriented models (State of Flux, 2024; Hume, 2024). These findings reinforce the strategic relevance of systematic relational practices.

Despite these theoretical insights, empirical studies rarely integrate supplier and buyer perspectives and systematically examine how enterprise size conditions value-creation behavior within a single industrial context. This study addresses that gap. Recent evidence further suggests that, although suppliers are widely recognized as strategic stakeholders, only a minority of organizations demonstrate advanced relational capabilities (State of Flux, 2025). This implementation gap raises questions about the organizational capacity required to institutionalize systematic value-creation mechanisms.

Research on customer-of-choice dynamics suggests that suppliers allocate preferential resources to buyers perceived as strategically attractive partners (State of Flux, 2025). Structured communication routines and transparent performance indicators, therefore, function as signaling mechanisms that enhance partner attractiveness within industrial networks.

In summary, the literature on value creation in business-to-business relationships can be structured around three dominant academic streams. First, relationship marketing and service-dominant logic conceptualize value as co-created through interactive processes between partners (Grönroos & Helle, 2010; Vargo et al., 2008). Second, signaling and stakeholder-based perspectives emphasize the strategic role of transparency, feedback mechanisms, and relational commitment in shaping partner attractiveness (Walter et al., 2001). Third, research on SME capabilities and organizational capacity highlights how structural and resource constraints influence the adoption of formalized relationship management practices (Lopez-Perez et al., 2017; Mastarida et al., 2024). Despite these insights, few empirical studies integrate these perspectives to examine how enterprise size conditions the systematic provision of value creation indicators across both supplier and buyer relationships within a single industrial context. This study addresses that gap.

## **Methodology**

### ***Research design***

The research adopts a quantitative, cross-sectional survey design to identify patterns and statistically significant differences in value-creation behavior across enterprise sizes. A structured questionnaire was used to collect standardized responses, enabling comparative analysis and generalization across micro, small, and medium-sized enterprises.

### ***Target population and sampling***

The target population consisted of micro, small, and medium-sized enterprises (MSMEs), defined according to the European Commission classification. The definitions are as follows:

- Micro enterprise: Fewer than 10 employees and annual turnover or balance sheet total not exceeding €2 million,

- Small enterprise: Fewer than 50 employees and annual turnover or balance sheet total not exceeding €10 million,
- Medium-sized enterprise: Fewer than 250 employees and annual turnover not exceeding €50 million or balance sheet total not exceeding €43 million (European Commission, 2003/361/EC).

Based on official business registry data, the total population of MSMEs in the Slovak industrial sector comprises 81,149 enterprises. Using a 95% confidence level and a 5% margin of error, the required sample size was calculated at 383 enterprises.

A stratified random sampling method was applied to ensure proportional representation across the three size categories.

### ***Data collection***

Primary data were collected via an online questionnaire, distributed electronically through Google Forms. The survey was sent via email to 10,090 enterprises, with contact details sourced from publicly available business directories and official company websites. A total of 4,070 messages were returned as undeliverable. The remaining 6,020 enterprises received the questionnaire and two follow-up reminders.

In total, 385 complete and valid responses were received, slightly exceeding the minimum required sample size. The questionnaire included both closed- and multiple-choice questions focused on specific value-creation indicators for suppliers and buyers.

### ***Sample structure***

The final sample consisted of:

- 120 micro enterprises,
- 197 small enterprises,
- 68 medium-sized enterprises.

This distribution provides balanced representation across the size categories and supports robust comparative analysis.

In addition to size classification, respondents reported the number of employees, suppliers, buyers, turnover, and the application of value management principles. These characteristics contextualize the sample and support the interpretation of relational behavior patterns.

### ***Variables and measurement***

The core variables in the study pertain to the provision of value-creation indicators. Respondents were asked to indicate, on a binary yes/no basis, whether their enterprise provides specific indicators to suppliers and buyers.

**Table 1. Value-creation indicators for suppliers and buyers**

| <i>Value-creation indicators provided to suppliers</i> | <i>Value-creation indicators provided to buyers</i>             |
|--------------------------------------------------------|-----------------------------------------------------------------|
| Regularity of orders                                   | Quantity discounts, anniversary offers, and seasonal promotions |
| Adherence to contractual conditions                    | Teambuilding activities with business partners                  |
| Payment of invoices within the due date                | Provision of additional services (e.g., servicing, repairs)     |
| Friendly relationships and teambuilding activities     | Business meetings                                               |
| Business meetings                                      | Favorable complaint handling conditions                         |
| Provision of feedback                                  | Price reductions or discounts for loyal partners                |
| Increase in order frequency or volume                  | Information on product quality or changes                       |

|                                                                              |                                                                             |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Not adjusting contract terms based on market changes                         | Shortened order processing time                                             |
| Timely payment or early settlement of liabilities                            | Reduced delivery time                                                       |
| Support beyond contractual obligations and a willingness to resolve problems | Improved complaint communication and handling                               |
| Information about the enterprise's solvency                                  | Satisfaction surveys                                                        |
| Voluntary feedback, improvement suggestions, or comments                     | Regular bulletins about production, transport, or company news              |
| Satisfaction surveys                                                         | Request for feedback                                                        |
| Request for feedback                                                         | Space for joint problem-solving                                             |
| Regular bulletins about production, transport, or company news               | Regular strategic meetings (monthly, quarterly, semi-annually, or annually) |
| Space for joint problem-solving                                              | Collection of suggestions or inquiries                                      |
| Collection of suggestions or inquiries                                       | Reward systems for compliance with agreed terms                             |
| Regular strategic meetings (monthly, quarterly, semi-annually, or annually)  | Revisions to contractual conditions based on mutual communication           |
| Revisions to contractual conditions based on mutual communication            |                                                                             |
| Reward systems for compliance with agreed terms                              |                                                                             |
| Recommendations of the enterprise or its products to other buyers            |                                                                             |
| Support in promoting the enterprise or its products                          |                                                                             |

Source: Authors' own research results

Each indicator stated in Table 1 was treated as a binary variable for statistical purposes (1 = provided, 0 = not provided). The indicators were analyzed individually and were not aggregated into composite scales, as they represent distinct behavioral practices rather than reflective measures of a single latent construct.

### **Analytical methods**

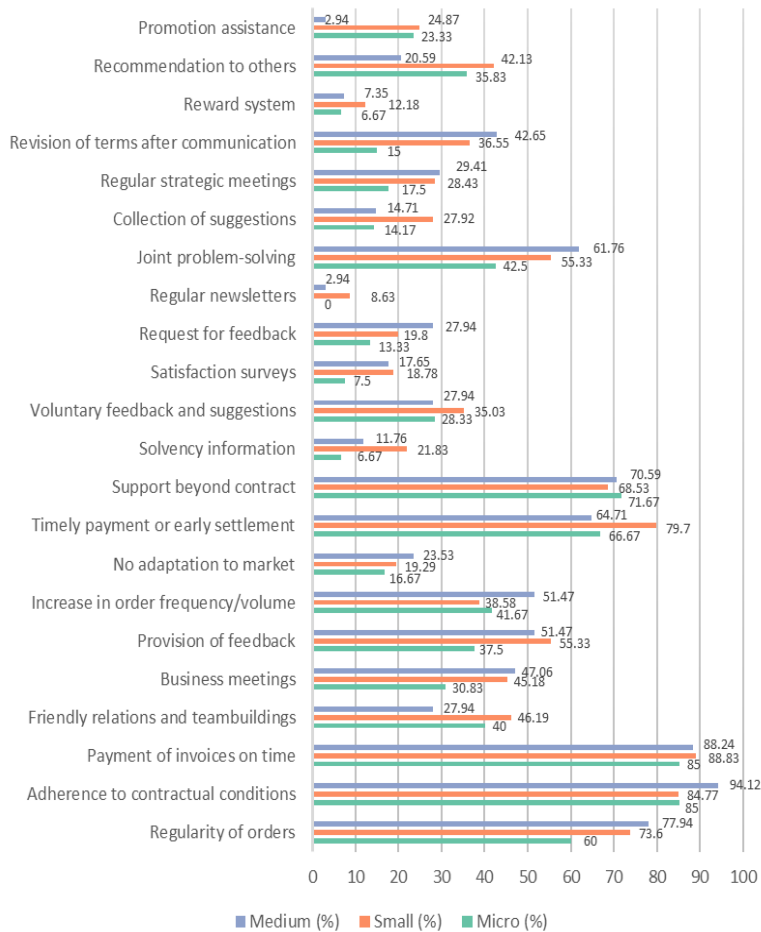
The data analysis combined descriptive statistics and inferential tests. Descriptive methods were used to identify the most and least frequently provided indicators in each enterprise size category. To assess the strength and significance of the relationship between enterprise size and indicator provision, two main tests were applied:

- Pearson's chi-square test was used to test for independence between categorical variables, with a significance threshold of  $p < 0.05$ .
- Cramér's V was used to measure the strength of association in nominal data.

All statistical procedures were conducted using the open-source software JASP, which supports a wide range of statistical analyses, including contingency testing for categorical variables.

### **Results and discussion**

This section presents and interprets the study's main findings in relation to the research questions and hypotheses. It focuses on differences in the provision of value-creation indicators across micro, small, and medium-sized enterprises, with separate attention to suppliers and buyers. Quantitative analysis is based on descriptive statistics, Pearson's chi-square test for independence, and Cramér's V coefficient for strength of association. The results are compared with prior findings in the literature to highlight areas of convergence and divergence.

**Individual value creation indicators provided to suppliers**

**Figure 1. Individual value creation indicators provided to suppliers by SMEs**  
Source: Authors' research results

Figure 1 provides a comprehensive comparison of value creation indicators offered to suppliers by micro, small, and medium-sized enterprises. The chart reveals several noteworthy patterns. Across all enterprise sizes, the most commonly provided indicators include adherence to contractual conditions, timely payment of invoices, and the provision of support beyond contractual obligations. These behaviors - reported by over 85% of enterprises across most categories - are widely recognized as fundamental to maintaining trust and long-term supplier relationships, regardless of enterprise size.

However, substantial differences emerge when examining more structured or strategic practices. Medium-sized enterprises consistently demonstrate higher engagement in indicators such as the regularity of orders, joint problem-solving, and formal communication processes. For example, while 77.94% of medium enterprises reported providing regular orders, only 60% of micro enterprises did the same. Likewise, 61.76% of medium enterprises offered joint problem-solving initiatives, compared to just 42.50% of micro enterprises. Feedback provision also showed a significant gap, with 55.33% of small and 51.47% of medium enterprises offering it, while only 37.50% of micro enterprises did so.

The smallest enterprises were also far less likely to share information about their solvency or issue regular bulletins, indicating a more reactive and less transparent approach to relationship management.

**Table 2. The impact of enterprise size on the provision of suppliers' individual value creation indicators (JASP)**

| <i>Indicator</i>                      | <i>X<sup>2</sup></i> |                  | <i>Cramer's V</i> |
|---------------------------------------|----------------------|------------------|-------------------|
|                                       | <i>Value</i>         | <i>p</i>         |                   |
| Regularity of orders                  | 8,994                | <b>0,011</b>     | 0,153             |
| Friendly relations and teambuilding   | 7,037                | <b>0,030</b>     | 0,135             |
| Business meetings                     | 7,578                | <b>0,023</b>     | 0,140             |
| Provision of feedback                 | 9,673                | <b>0,008</b>     | 0,159             |
| Timely payment or early settlement    | 9,293                | <b>0,010</b>     | 0,155             |
| Solvency information                  | 14,016               | <b>&lt;0,001</b> | 0,191             |
| Satisfaction surveys                  | 7,848                | <b>0,020</b>     | 0,143             |
| Request for feedback                  | 6,052                | <b>0,049</b>     | 0,125             |
| Regular newsletters                   | 12,537               | <b>0,002</b>     | 0,180             |
| Joint problem-solving                 | 7,785                | <b>0,020</b>     | 0,142             |
| Collection of suggestions             | 10,555               | <b>0,005</b>     | 0,166             |
| Revision of terms after communication | 21,543               | <b>&lt;0,001</b> | 0,237             |
| Recommendation to others              | 10,160               | <b>0,006</b>     | 0,162             |
| Promotion assistance                  | 15,756               | <b>&lt;0,001</b> | 0,202             |

Source: Authors' research results

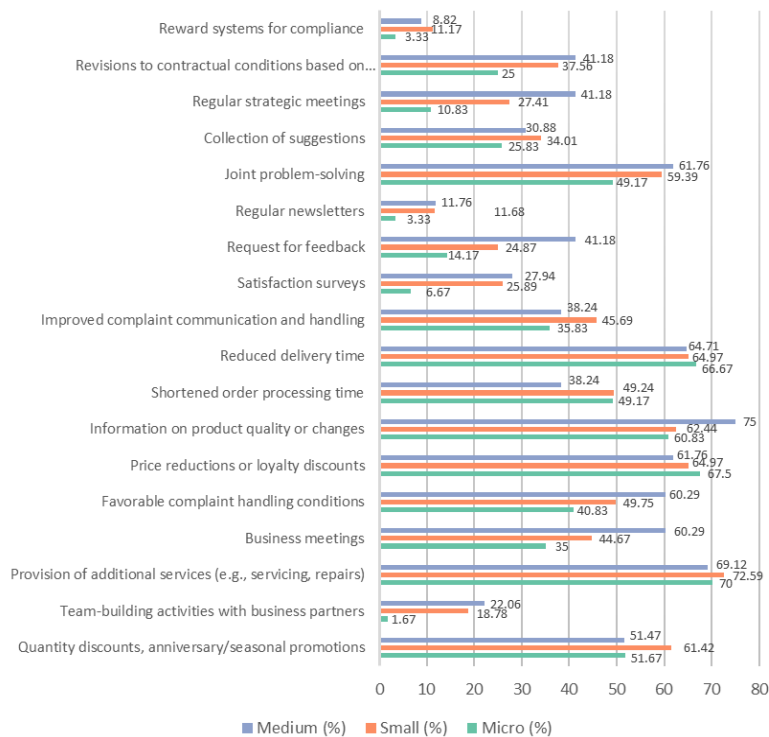
To evaluate the relationship between enterprise size and the provision of individual value creation indicators to suppliers, Pearson's chi-square test of independence was applied (see Table 2). The test results show statistically significant differences ( $p < 0.05$ ) in the distribution of several indicators across micro, small, and medium-sized enterprises. Cramér's  $V$  was used to measure the strength of association, with values above 0.10 generally interpreted as small to moderate effects, and values approaching or exceeding 0.20 indicating medium to strong associations.

Among the most statistically significant results, the indicator "revisions to contractual conditions based on mutual communication" yielded the highest Cramér's  $V$  value ( $V=0.237$ ,  $p<0.001$ ), suggesting that larger enterprises are considerably more likely to revise agreements following partner discussions. Similarly, "support in product promotion" ( $V=0.202$ ,  $p<0.001$ ) and "information about solvency" ( $V=0.191$ ,  $p<0.001$ ) show strong associations with enterprise size. These indicators reflect a more strategic and transparent mode of interaction, which is typically more feasible for medium-sized enterprises with greater organizational capacity.

Moderate effects were also observed for indicators such as "feedback provision" ( $V=0.159$ ,  $p=0.008$ ), "timely or early settlement of liabilities" ( $V=0.155$ ,  $p=0.010$ ), and "regularity of orders" ( $V=0.153$ ,  $p=0.011$ ). These results suggest that larger enterprises are more consistent in maintaining order flows and engaging in two-way communication with their suppliers. Joint problem-solving ( $V=0.142$ ,  $p=0.020$ ) and business meetings ( $V=0.140$ ,  $p=0.023$ ) were also more frequently provided by small and medium-sized enterprises. Interestingly, several indicators that are more informal or voluntary, such as satisfaction surveys ( $V=0.143$ ,  $p=0.020$ ), feedback requests ( $V=0.125$ ,  $p=0.049$ ), and regular bulletins ( $V=0.180$ ,  $p=0.002$ ), also showed statistically significant differences across enterprise size. Micro enterprises were least likely to engage in these structured feedback and communication processes, consistent with their generally lower level of formalization.

These differences can be interpreted as reflecting variations in organizational structure rather than differences in relational intent. Medium-sized enterprises typically operate with more formalized procedures, clearer allocation of responsibilities, and greater administrative capacity, which facilitates the implementation of structured communication routines and contractual adaptations. Micro enterprises, by contrast, often rely on direct, informal coordination, where relational practices are embedded in personal interaction rather than institutionalized mechanisms. As a result, some value-creation behaviors may remain implicit rather than being systematically documented or communicated. Enterprise size, therefore, appears to influence not only the scope of value provision but also the degree to which such practices are formalized and made visible to partners.

### Individual value creation indicators provided to buyers



**Figure 2. Individual value creation indicators provided to buyers by SMEs**  
Source: Authors' research results

Figure 2 presents a comparative overview of how enterprises of different sizes create value for their buyers. The chart highlights consistent patterns as well as substantial differences across the three size categories. Among the most frequently reported indicators are additional services—such as servicing and repairs—and reduced delivery times, both of which are reported by over 60% of enterprises across all size groups. Notably, medium-sized enterprises show particularly high engagement in providing product-related information, with 75% offering updates on product quality and changes, compared with 60.83% among micro and 62.44% among small enterprises. Medium enterprises also lead in organizing regular business meetings and applying structured complaint-handling practices, with 60.29% indicating they offer such conditions, compared to only 40.83% among micro enterprises.

A pronounced gap is evident in the use of teambuilding activities and formal feedback systems. Only 1.67% of micro enterprises organize teambuilding events for buyers, in stark contrast to 22.06% of medium-sized enterprises. Similarly, the frequency of feedback solicitation rises with enterprise size: while only 14.17% of micro enterprises request buyer feedback, this rises to 24.87% for small and 41.18% for medium enterprises. Regular strategic meetings and contract term revisions based on mutual communication are also more commonly reported by medium-sized enterprises (both at 41.18%), further indicating their more formal and proactive approach to relationship management.

At the same time, some indicators are relatively stable across sizes. Quantity discounts and seasonal promotions are reported by approximately half of the enterprises in each group. Price reductions or loyalty discounts and delivery speed improvements are similarly common, with no clear size-

dependent variation. These similarities suggest that certain commercial practices are broadly accessible, regardless of enterprise size.

**Table 3. The impact of enterprise size on the provision of buyers' individual value creation indicators (JASP)**

| <i>Indicator</i>                                           | <i>X<sup>2</sup></i> |                  | <i>Cramer's V</i> |
|------------------------------------------------------------|----------------------|------------------|-------------------|
|                                                            | <i>Value</i>         | <i>p</i>         |                   |
| Teambuilding activities with business partners             | 22,535               | <b>&lt;0,001</b> | 0,242             |
| Business meetings                                          | 11,259               | <b>0,004</b>     | 0,171             |
| Favorable complaint handling conditions                    | 6,714                | <b>0,035</b>     | 0,132             |
| Satisfaction surveys                                       | 20,072               | <b>&lt;0,001</b> | 0,228             |
| Request for feedback                                       | 17,204               | <b>&lt;0,001</b> | 0,211             |
| Information on product quality or changes                  | 6,993                | <b>0,030</b>     | 0,135             |
| Regular strategic meetings                                 | 23,125               | <b>&lt;0,001</b> | 0,245             |
| Revisions to contractual conditions based on communication | 6,965                | <b>0,031</b>     | 0,135             |
| Reward systems for compliance                              | 6,034                | <b>0,049</b>     | 0,125             |

Source: Authors' research results

The statistical results show that enterprise size has a significant impact on the likelihood of providing several value creation indicators to buyers (see Table 3). Pearson's chi-square test confirms statistically significant differences ( $p < 0.05$ ) across micro, small, and medium-sized enterprises for multiple indicators. Cramér's  $V$  coefficients further quantify the strength of these associations.

The strongest relationship was found for the provision of regular strategic meetings ( $\chi^2 = 23.125$ ,  $p < 0.001$ , Cramér's  $V = 0.245$ ), suggesting that larger enterprises are considerably more likely to engage in regular, formal communication with their buyers. Similarly, teambuilding activities with business partners yielded a high Cramér's  $V$  value ( $V = 0.242$ ,  $p < 0.001$ ), with only 1.67% of micro enterprises engaging in such activities, compared to 22.06% of medium-sized enterprises. These two indicators reflect structured and resource-intensive practices that smaller enterprises may struggle to adopt. Additional indicators with statistically significant differences include feedback mechanisms (e.g., "request for feedback" –  $V = 0.211$ ,  $p < 0.001$ ), satisfaction surveys ( $V = 0.228$ ,  $p < 0.001$ ), and newsletters ( $V = 0.135$ ,  $p = 0.030$ ). These findings highlight that feedback-oriented and informational practices are more frequently adopted by medium-sized enterprises, which often have greater communication capacity and relationship management systems. Indicators such as "revisions to contractual terms based on communication" ( $V = 0.135$ ,  $p = 0.031$ ) and "reward systems for compliance" ( $V = 0.125$ ,  $p = 0.049$ ) also showed significant but more moderate associations with enterprise size. These practices typically require structured policy frameworks and may reflect maturity in customer management strategies.

The pattern observed in buyer-oriented practices further suggests that relational maturity develops alongside organizational growth. Practices such as strategic meetings, structured feedback collection, and contract revisions require not only relational willingness but also coordination capacity and internal alignment. Larger enterprises are more likely to institutionalize these mechanisms through defined processes, whereas smaller firms may depend on informal exchanges that are less visible in formal indicators. This distinction highlights that differences across enterprise size categories reflect structural and procedural factors rather than merely strategic preference.

These findings are consistent with prior studies emphasizing the challenges smaller enterprises face in implementing feedback systems, monitoring buyer satisfaction, or adapting contracts dynamically (Eggert et al., 2019; Jaaskelainen, 2021). They also reinforce the broader theoretical claim that organizational capacity conditions the scope of relationship management activities in enterprise–buyer interactions.

## Conclusions

This paper investigated how enterprise size influences the provision of value-creation indicators to both suppliers and buyers. By examining a sample of 385 Slovak micro, small, and medium-sized

enterprises, the study provides empirical evidence for the literature on relationship management, value co-creation, and size-based behavioral differentiation within stakeholder networks.

The findings show that enterprise size is a significant factor in determining the scope and type of value provided to external partners. While micro enterprises tend to focus on fundamental indicators such as contract adherence and timely payments, medium-sized enterprises engage more frequently in structured and strategic practices—including joint problem-solving, feedback solicitation, and revisions to contractual conditions. Small enterprises display a combination of both approaches, suggesting an intermediate stage of maturity in relational behavior.

The results provide clear answers to the research questions. Enterprise size significantly affects both supplier- and buyer-oriented value creation practices. Medium-sized enterprises demonstrate higher engagement in structured communication, feedback mechanisms, and contractual adaptations, while micro enterprises focus primarily on operational compliance indicators. Small enterprises exhibit transitional characteristics between these two patterns. Statistical testing confirmed significant associations between enterprise size and multiple value-creation indicators, with several medium effect sizes, underscoring the relevance of organizational scale as a predictor of relational behavior.

The findings further suggest that relational maturity develops progressively with organizational scale. Rather than interpreting SME relationship management as inherently weaker, the evidence indicates a developmental trajectory shaped by internal capacity, procedural formalization, and resource availability. Enterprise size, therefore, operates not merely as a structural characteristic but also as a conditioning factor influencing how systematically value-creation practices are institutionalized.

This research contributes to the existing literature by providing a more granular understanding of how relationship management practices evolve with enterprise size. It highlights that value creation is not a uniform process but one that is shaped by internal organizational capacity and maturity. Beyond its theoretical contribution, the study also carries several practical and policy implications. For entrepreneurial training, the results underline the importance of developing managerial competencies related to communication, negotiation, and partner engagement. Training programs for SME owners and managers—especially those supported by regional development agencies—could incorporate modules on relationship management and value-based networking, helping smaller firms adopt structured practices typically found in larger enterprises.

In terms of SME internationalization, enhanced value-creation capabilities can confer a competitive advantage when entering foreign supply chains or export markets. Medium-sized Slovak enterprises already exhibit elements of professionalized partner management that could be leveraged for cross-border collaborations. Policies that support the use of digital tools for relationship management or that provide mentoring for international negotiation could accelerate this process.

Nevertheless, the study has several limitations. It focuses on Slovak enterprises within a specific sector, which may limit the generalizability of findings to other industries or geographic contexts. In addition, while the survey identified the presence or absence of practices, it did not measure their quality or intensity. Future research could adopt a longitudinal approach or qualitative methods to explore how these practices evolve over time and how partners perceive the value received.

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