

Reframing Digital Business Training as a Capability-Building Mechanism for SMEs: A Case-Based Analytical Study

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Abstract

Digital transformation has become a strategic imperative for small and medium-sized enterprises (SMEs), yet many digital training initiatives fail to produce sustained business impact. Existing studies often conceptualize training as a mechanism for skill acquisition or technology adoption, offering limited insight into how learning processes translate into strategic capability development. Addressing this gap, this study examines how result-oriented digital business training functions as a capability-building mechanism for SMEs. Using a qualitative case-based analytical approach, the study investigates a structured digital business training program that integrates milestone-based learning design, intensive mentoring, business model experimentation, and financial feasibility analysis. Data were drawn from training modules, mentoring records, iterative business model artifacts, and financial feasibility worksheets. The analysis focuses on identifying learning mechanisms and processual dynamics rather than measuring performance outcomes. The findings reveal that SME capability development emerges through the interaction of multiple learning mechanisms. Result-oriented training design aligns learning activities with real business constraints; mentoring intensity facilitates experiential and adaptive learning; business model experimentation functions as a structured learning process; and financial feasibility analysis serves as a learning artifact that disciplines strategic decision-making. Rather than producing linear outcomes, capabilities develop cumulatively through iterative learning cycles. This study contributes to entrepreneurship and SME literature by reframing digital business training as a strategic learning architecture rather than a skill-transfer intervention. In practice, it offers policymakers and training providers insights into designing digital training programs that foster sustainable capability development. By grounding digital transformation in observable learning processes, the study bridges theory and practice in SME development.

Keywords: SME Digital Transformation, Digital Business Training, Capability Development, Mentoring and Experiential Learning, Business Model Experimentation, Case-Based Analysis

1. Introduction

Digital transformation has become a central agenda for small and medium-sized enterprises (SMEs) worldwide, driven by rapid technological change, shifting consumer behavior, and increasing competitive pressure in digital markets. While digital tools offer significant

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opportunities for market expansion, operational efficiency, and customer engagement, many SMEs struggle to translate digital adoption into tangible performance outcomes. Recent global reports consistently show that digitalization among SMEs is often fragmented, reactive, and focused on short-term adoption rather than long-term capability building ([OECD, 2021](#); [World Bank, 2022](#)).

A growing body of literature highlights that the core challenge of SME digital transformation lies not in access to technology but in the limited managerial capabilities required to design, implement, and sustain digital business models. Studies emphasize gaps in strategic orientation, digital skills, and experiential learning among SME owners, particularly in developing economies ([Kraus et al., 2021](#); [Bouwman et al., 2022](#)). As a result, many digital training initiatives fail to generate measurable business impact, remaining at the level of knowledge transfer rather than behavioral and performance change.

In response, entrepreneurship and SME research has increasingly shifted attention toward capability-based and learning-oriented approaches to business development interventions. Contemporary studies argue that effective SME support mechanisms should prioritize experiential learning, mentoring, and iterative problem-solving over standardized classroom-style training ([Harney & Alkhalaf, 2021](#); [Jones et al., 2023](#)). However, empirical evidence on how such approaches operate in practice, particularly within structured digital training programs, remains limited.

This gap is especially pronounced in the literature on result-oriented business training models, which emphasize measurable outcomes such as revenue growth, market expansion, and operational scalability. While policy-driven incubation and acceleration programs have proliferated globally, few studies systematically examine the internal mechanisms through which mentoring-based digital training translates into business feasibility and financial viability for SMEs ([McAdam et al., 2020](#); [Cacciolatti et al., 2022](#)). Consequently, the causal link between training design and business performance outcomes remains under-theorized.

In emerging economies, this issue becomes more critical due to the structural constraints faced by SMEs, including resource limitations, informal management practices, and uneven digital infrastructure. Recent research from Southeast Asia underscores that digital entrepreneurship initiatives often succeed only when training programs are closely aligned with real business challenges and accompanied by continuous guidance ([Nguyen et al., 2021](#); [Ratten & Usmanij, 2023](#)). Yet, most studies rely on survey-based assessments, offering limited insight into the design logic and operational dynamics of effective training models.

To address this limitation, this study employs an in-depth case-based analysis of a results-oriented digital business training model implemented through a structured mentorship framework. Rather than evaluating digital technology itself, the study focuses on how training design, mentoring intensity, and business model experimentation interact to support SME capability development and financial feasibility. This approach responds to recent calls for more practice-grounded and mechanism-oriented research in entrepreneurship and SME development studies ([Eisenhardt et al., 2021](#); [Shepherd et al., 2022](#)).

The contribution of this study is twofold. Theoretically, it advances the literature on SME digital transformation by articulating how result-oriented training models function as capability-building mechanisms rather than mere knowledge delivery systems. In practice, it offers insights for policymakers, incubators, and training providers on designing digital business

training programs that generate measurable, sustainable business outcomes. By grounding the analysis in a real-world SME training context, this study bridges the gap between digital entrepreneurship theory and applied business development practice.

Accordingly, this study addresses the following research question: How does result-oriented digital business training function as a capability-building mechanism for SMEs?

To answer this question, the study examines how training design aligns learning activities with real business constraints, how mentoring intensity shapes experiential and adaptive learning processes, and how business model experimentation and financial feasibility analysis operate as learning mechanisms in SME digital transformation.

2. Literature Review

2.1. SME Digital Transformation and Capability Challenges

Recent literature consistently emphasizes that digital transformation in SMEs extends beyond the adoption of digital technologies and is fundamentally rooted in organizational and managerial capabilities. Digital transformation is increasingly conceptualized as a process of reconfiguring resources, routines, and business models to respond to dynamic market environments (Vial, 2019; Kraus et al., 2021). However, SMEs often face persistent constraints in sensing digital opportunities, integrating digital tools into core operations, and scaling digital initiatives into sustainable performance gains (Bouwman et al., 2022).

Empirical studies indicate that these challenges are amplified in SMEs due to limited strategic planning capacity, reliance on owner-manager decision making, and weak learning infrastructures (Garzoni et al., 2020; Troise et al., 2022). As a result, digital transformation efforts frequently remain tactical rather than strategic, producing isolated improvements without altering underlying business logic. This condition suggests that digital transformation in SMEs should be examined through a capability-based lens rather than a purely technological perspective.

2.2. Digital Training Programs and SME Development

Digital training programs have emerged as a central policy and managerial instrument to support SME digitalization across regions. Governments, incubators, and private institutions have invested heavily in training initiatives to improve digital literacy, online marketing skills, and platform use (OECD, 2021). Nevertheless, recent evaluations indicate that many training programs struggle to generate sustained business impact because they prioritize content delivery over capability development (Cacciolatti et al., 2022).

Scholars increasingly argue that standardized, classroom-based training models are poorly aligned with the experiential and context-specific learning needs of SMEs (Jones et al., 2023). Without direct integration into ongoing business processes, training outcomes often dissipate once the program concludes. This limitation highlights the need to re-examine not only what is taught in digital training programs but also how training is designed, delivered, and embedded within SME business activities.

2.3. Mentoring, Experiential Learning, and Result-Oriented Approaches

In response to the limitations of traditional training models, entrepreneurship research has increasingly turned to mentoring and experiential learning as more effective mechanisms for building SME capabilities. Mentoring-based interventions emphasize problem-driven learning,

iterative experimentation, and continuous feedback, allowing SME owners to directly apply new knowledge to real business challenges ([Harney & Alkhalaf, 2021](#); [McAdam et al., 2020](#)). Such approaches are shown to enhance learning retention, strategic reflection, and adaptive behavior.

More recent studies have introduced the concept of result-oriented training, which explicitly links learning activities to measurable business outcomes, such as revenue growth, customer acquisition, and operational scalability ([Ratten & Usmanij, 2023](#)). However, while the effectiveness of mentoring is widely acknowledged, empirical research rarely examines the mechanisms by which mentoring-based digital training translates into business feasibility and financial performance. Most studies rely on outcome indicators without unpacking the training design logic that produces those outcomes.

2.4. Business Model Experimentation and Financial Feasibility

Business model innovation plays a critical role in enabling SMEs to capture value from digital transformation initiatives. Digital technologies often require SMEs to rethink value propositions, customer relationships, and revenue mechanisms rather than simply digitizing existing practices ([Foss & Saebi, 2017](#); [Wirtz et al., 2020](#)). Recent research emphasizes experimentation and iterative testing as essential processes through which SMEs adapt their business models in the face of uncertainty ([Shepherd et al., 2022](#)).

Despite this recognition, few studies integrate business model experimentation with structured training or mentoring frameworks. Financial feasibility analysis, including tools such as break-even analysis, net present value, and internal rate of return, is typically treated as a post hoc evaluation rather than an integral learning mechanism within training programs ([Bocken et al., 2022](#)). This separation limits understanding of how SMEs learn to assess and refine the economic viability of digital business initiatives during the transformation process.

2.5. Research Gap and Conceptual Positioning

Synthesizing the literature reveals three key gaps. First, while SME digital transformation is widely discussed, there is limited empirical insight into how capability-oriented training models operate at the micro level. Second, mentoring-based and results-oriented training approaches are under-theorized, particularly with respect to their internal design mechanisms and learning dynamics. Third, the integration of business model experimentation and financial feasibility analysis within digital training programs remains largely unexplored.

Addressing these gaps, this study positions result-oriented digital business training as a capability-building mechanism that bridges learning processes and measurable business outcomes. By adopting an in-depth, case-based approach, the study responds to recent calls for more mechanism-focused, practice-grounded research in entrepreneurship and SME development ([Eisenhardt et al., 2021](#); [Shepherd et al., 2022](#)). This positioning provides a conceptual foundation for examining how training design, mentoring intensity, and financial evaluation interact to support the sustainable digital transformation of SMEs. Table 1 summarizes key recent studies on SME digital transformation and highlights the research gaps addressed by this study.

Table 1. Key Literature and Identified Research Gaps

Author (Year)	Focus	Context	Key Limitation	Gap Addressed by This Study
Kraus et al. (2021)	SME digital transformation	European SMEs	Emphasizes technology adoption without detailing learning mechanisms	Limited insight into how training design builds digital capabilities
Bouwman et al. (2022)	Digital business models	SMEs and startups	Focuses on outcomes rather than learning processes	Lack of process-level explanation linking training to capability development
Harney & Alkhalaf (2021)	HRM and learning in SMEs	SMEs	Learning discussed conceptually, limited empirical mechanisms	Insufficient explanation of mentoring-based learning dynamics
McAdam et al. (2020)	Mentoring and incubation	Entrepreneurial programs	Evaluates success indicators without unpacking design logic	Limited understanding of mentoring intensity as a capability driver
Ratten & Usmanij (2023)	Digital entrepreneurship training	Emerging economies	Relies mainly on survey-based evaluation	Lack of in-depth case-based analysis of result-oriented training models

3. Research Method

3.1. Research Design

This study adopts a qualitative, case-based analytical research design to examine how a results-oriented digital business training model functions as a capability-building mechanism for SMEs. A case-based approach is appropriate when the research aims to explore complex processes, contextual dynamics, and underlying mechanisms that are not easily captured through large-scale quantitative methods. Rather than testing predefined hypotheses, this study seeks to generate analytical insights into how training design, mentoring practices, and business model experimentation interact within a real-world SME development context.

The case is treated as an instrumental case, selected not for its representativeness but for its ability to illuminate critical mechanisms relevant to SME digital transformation and entrepreneurship training. This design aligns with recent methodological calls for process-oriented and practice-grounded research in entrepreneurship and SME studies.

3.2. Case Profile and Unit of Analysis

The empirical setting of this study is a structured digital business training program designed to support SMEs through result-oriented learning, intensive mentoring, and iterative business model development. The program targets SMEs operating in digitally mediated markets in an emerging economy context and is delivered through a modular training design combined with ongoing mentoring.

The primary unit of analysis is the training process, with specific attention to how learning mechanisms unfold through the interaction of training design, mentoring practices, business model experimentation, and financial feasibility analysis. The analysis draws on learning

artifacts such as training modules, mentoring outputs, iterative business model versions, and financial feasibility worksheets, which provide empirical traces of SME capability development over time.

3.3. Case Selection and Research Context

The case was selected using purposive sampling to enable an in-depth examination of a result-oriented digital business training model. Three criteria guided the selection. First, the training program explicitly prioritizes measurable business outcomes over certification-based learning. Second, mentoring and iterative experimentation with business models are embedded as core design elements rather than supplementary activities. Third, the program targets SMEs operating in digitally mediated markets within an emerging economy context.

These characteristics make the case particularly suitable for investigating how result-oriented training models operate under conditions of resource constraints, managerial informality, and uneven digital capabilities, which are common to SMEs in developing economies.

3.4. Data Sources and Data Collection

Data were collected from multiple qualitative and document-based sources to ensure analytical depth and triangulation. Primary data include structured documentation of training modules, records of mentoring sessions, and outputs from iterative business model development produced during the training process. These materials capture the evolution of value propositions, market strategies, operational structures, and revenue mechanisms over time.

Secondary data consist of financial projections, feasibility analyses, and performance-related indicators developed as part of the training process, including break-even analysis, net present value, and internal rate of return calculations. While these financial data are not treated as predictive forecasts, they are analyzed as learning artifacts that reflect how SMEs assess and refine business viability during the digital transformation process. An overview of the data sources and their analytical focus is provided in Table 2.

Table 2. Data Sources and Analytical Focus

Data Source	Description	Analytical Purpose
Training module documentation	Structured materials outlining training design and learning objectives	To analyze the logic and orientation of the result-oriented training model
Mentoring session records	Notes and outputs from iterative mentoring interactions	To identify learning-by-doing dynamics and mentoring intensity
Business model development outputs	Iterative versions of value propositions, revenue logic, and cost structures	To examine business model experimentation processes
Financial feasibility analyses	Break-even analysis, NPV, and IRR calculations developed during training	To interpret financial tools as learning artifacts
Program implementation reports	Internal documentation of training milestones and outcomes	To support triangulation and process validation

3.5. Analytical Approach

The analysis employs a qualitative approach to identify patterns and mechanisms across the training process. First, all data sources were systematically reviewed to construct a

chronological narrative of the training design and implementation stages. Second, iterative coding was conducted to identify key themes related to capability development, mentoring intensity, learning by doing, and business model experimentation.

Rather than coding for frequency, the analysis emphasizes relational patterns that explain how specific training design elements contribute to observed learning and feasibility outcomes. Financial feasibility indicators are interpreted analytically rather than statistically to examine how economic evaluation is embedded in the learning process. This approach allows the study to move beyond outcome description toward mechanism-based explanation.

The coding process followed an iterative and abductive logic. Initial open coding was conducted to identify recurring concepts related to learning mechanisms, mentoring practices, experimentation, and financial reasoning. These codes were then refined through axial coding to explore relationships among training design, learning activities, and capability development. In the final stage, selective coding was applied to integrate the emerging themes into a coherent analytical framework that explains how result-oriented training functions as a capability-building mechanism. Coding continued until analytical saturation was reached, indicated by the absence of substantively new themes.

3.6. Research Validity and Rigor

To enhance analytical rigor, the study applies several qualitative validity strategies. Data triangulation is achieved through multiple data sources, including training documentation, mentoring outputs, and financial feasibility artifacts. Process transparency is ensured by explicitly documenting the stages of training design, implementation, and evaluation.

Analytical validity is further supported through pattern matching between empirical observations and established theoretical constructs related to capability building, experiential learning, and business model innovation. While the findings are not intended for statistical generalization, they offer analytical generalizability by contributing insights applicable to similar SME training and incubation contexts.

3.7. Ethical Considerations

All data used in this study are derived from organizational documentation and program materials and do not include personal or sensitive individual data. The analysis focuses on training mechanisms and learning processes rather than individual participant evaluation. Confidentiality of organizational and business-specific information is maintained by presenting findings at an aggregated and analytical level.

4. Findings and Discussions

4.1. Findings

This section presents the key analytical findings from a case-based analysis of a results-oriented digital business training model. The findings are organized thematically to explain how training design, mentoring practices, business model experimentation, and learning about financial feasibility interact as an integrated capability-building process. An overview of the key analytical themes and their empirical grounding is presented in Table 3, which provides a structural guide for the discussion that follows.

Table 3. Summary of Key Findings and Analytical Themes

Analytical Theme	Empirical Evidence (Case-	Analytical Interpretation
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	Based)	
Result-oriented training design	Training modules and progress reports linking learning tasks to milestone completion and decision checkpoints	Training functions as a capability-building mechanism rather than a skill-transfer intervention
Mentoring intensity	Iterative mentoring notes documenting assumption challenges, strategic feedback, and repeated revisions across sessions	Mentoring enables deeper strategic reflection and adaptive learning processes
Business model experimentation	Multiple versions of business model artifacts were revised across training phases in response to mentoring feedback and market validation tasks	Experimentation serves as a structured and disciplined learning process
Financial feasibility learning	Repeated recalculation of BEP, NPV, and IRR following changes in pricing, cost, and scalability assumptions	Financial tools operate as cognitive anchors that discipline strategic decision-making
Integrated learning–outcome alignment	Program reports showing progression through training stages contingent on alignment between revised business logic and feasibility considerations	SME capability development emerges cumulatively through iterative learning interactions

Overview of Key Analytical Themes

As summarized in Table 3, five interrelated themes emerge from the analysis: result-oriented training design, mentoring intensity, business model experimentation, financial feasibility learning, and integrated learning–outcome alignment. These themes are grounded in recurring patterns observed across training modules, mentoring notes, iterative business model artifacts, financial feasibility worksheets, and program implementation reports. Collectively, they illustrate how SMEs develop strategic capabilities through iterative, practice-based learning.

4.2. Result-Oriented Training as a Capability-Building Mechanism

The findings indicate that the training model is explicitly oriented toward achieving concrete business outcomes rather than delivering abstract digital knowledge. Learning activities are systematically linked to decision checkpoints and milestone completion, such as market validation, pricing logic, and cost–revenue alignment. As reflected in Table 3, training modules and progress reports consistently frame learning tasks as strategic decisions that must be justified before participants proceed to subsequent stages.

This result-oriented design reframes training as a capability-building mechanism rather than a skill-transfer intervention. By requiring participants to demonstrate strategic reasoning and

feasibility awareness, the training process supports the development of decision-making capabilities essential to SME digital transformation.

4.2 Mentoring Intensity and Learning-by-Doing Dynamics

A second key finding concerns the central role of mentoring intensity in shaping experiential learning processes. Mentoring interactions serve as iterative problem-solving sessions in which mentors challenge participants' assumptions about customer segmentation, pricing strategies, and operational feasibility. As shown in Table 3, mentoring notes document repeated cycles of feedback and revision across training phases.

These iterative mentoring interactions facilitate learning by doing by encouraging participants to reflect on prior decisions and adapt their strategies accordingly. Learning accumulates through successive mentoring cycles, enabling SMEs to bridge the gap between conceptual understanding and operational execution. This pattern highlights mentoring intensity as a critical driver of adaptive learning.

4.3 Business Model Experimentation as a Structured Learning Process

The analysis reveals that business model experimentation constitutes a core learning mechanism within the training model. Participants engage in iterative refinement of value propositions, revenue mechanisms, and cost structures, treating business models as provisional constructs subject to continuous testing and revision. Empirical evidence from business model artifacts shows multiple versions developed in response to mentoring feedback and market validation tasks, as summarized in Table 3.

Importantly, experimentation is conducted within a structured framework rather than as open-ended trial and error. Mentoring guidance and milestone requirements discipline experimentation, reducing uncertainty while enabling SMEs to explore viable strategic configurations. This finding reinforces the interpretation of experimentation as a structured learning process embedded in training design.

4.4 Financial Feasibility Analysis as Learning Artifacts

Financial feasibility analysis emerges as a critical learning artifact integrated into the training process. Break-even analysis, net present value, and internal rate of return calculations are not used solely as ex post evaluation tools; they are revisited iteratively as strategic assumptions evolve. As summarized in Table 4, feasibility worksheets document repeated recalculations following changes in pricing, cost allocation, and scalability assumptions.

These iterative uses of financial tools support the development of economic reasoning capabilities by making trade-offs explicit. Rather than predicting future performance, financial feasibility analysis functions as a cognitive anchor that disciplines strategic decision-making and aligns learning activities with economic constraints.

Table 4. Financial Feasibility Tools as Learning Artifacts

Financial Tool	Role in the Training Process	Learning Implication
Break-even analysis (BEP)	Used iteratively to reassess pricing and cost assumptions during business model refinement	Enhances awareness of operational risk and pricing discipline
Net Present Value (NPV)	Applied to compare alternative business model scenarios as	Supports long-term strategic thinking beyond short-term

	strategic assumptions evolve	performance
Internal Rate of Return (IRR)	Used to evaluate scalability under different growth and investment assumptions	Encourages assessment of investment attractiveness and scalability potential

4.5 Integration of Learning Design and Business Outcomes

The final theme highlights the integration of training design, mentoring practices, experimentation, and financial evaluation into a coherent learning system. Progression through training stages is contingent upon alignment between revised business logic and feasibility considerations, as indicated in Table 3. Business outcomes, such as feasibility and scalability projections, thus emerge cumulatively through iterative learning interactions rather than as linear outcomes of training participation.

This integrated perspective underscores that SME capability development is a processual phenomenon shaped by continuous alignment between learning activities and business realities. Result-oriented training functions as a strategic intervention that orchestrates multiple learning mechanisms rather than as a discrete program with predefined outputs.

4.6. Synthesis of Findings

Taken together, the findings demonstrate a consistent pattern of capability development grounded in observable training artifacts and iterative decision-making processes. Table 3 illustrates how result-oriented training design, mentoring intensity, and experimentation interact as learning mechanisms, while Table 4 highlights the role of financial feasibility tools as embedded learning artifacts. Collectively, these findings support a shift from knowledge-oriented training toward strategic capability-building in SME digital transformation.

4.7. Discussion

This study advances the understanding of SME digital transformation by reframing digital business training as a capability-building mechanism rather than a skill-transfer intervention. The findings demonstrate that training effectiveness arises not from the delivery of digital knowledge per se, but from the interaction among training design, mentoring intensity, experimentation, and learning, all embedded within the financial feasibility of the training process.

Consistent with capability-based and learning-oriented perspectives, the results show that result-oriented training design aligns learning activities with real business constraints, thereby fostering strategic decision-making capabilities. This supports prior arguments that SME development interventions are more effective when learning is anchored in practical problem-solving rather than standardized instruction. The case evidence extends this literature by illustrating how milestone-based training structures translate learning into iterative strategic reasoning.

The findings also highlight mentoring intensity as a central micro-foundation of capability development. Rather than serving as advisory support, mentoring functions as a mechanism for reflective learning through repeated cycles of feedback, assumption-challenging, and revision. This aligns with experiential learning theories and recent entrepreneurship studies that emphasize the importance of guided reflection in uncertainty-driven contexts, such as SMEs.

Furthermore, the study contributes to business model innovation literature by demonstrating

that business model experimentation operates as a structured learning process when embedded within mentoring and milestone frameworks. Experimentation is disciplined rather than exploratory for its own sake, enabling SMEs to navigate uncertainty while avoiding cognitive overload. This finding reinforces the view of entrepreneurship as an adaptive, iterative process rather than a linear path toward optimal solutions.

A distinctive contribution of this study lies in treating financial feasibility tools as learning artifacts. As shown in Table 4, break-even analysis, NPV, and IRR are used not only to predict outcomes but also to discipline strategic thinking and to make economic trade-offs explicit. This extends existing discussions on entrepreneurial finance by positioning financial analysis as an integral component of learning and capability development, rather than a downstream evaluation tool.

Taken together, the findings suggest that SME capability development is a processual phenomenon shaped by the continuous alignment of learning activities with business realities. By integrating training design, mentoring, experimentation, and feasibility analysis, result-oriented digital training operates as a coherent learning architecture that supports sustainable SME digital transformation.

5. Conclusion

This study examined how result-oriented digital business training functions as a capability-building mechanism for SMEs through an in-depth case-based analysis. The findings demonstrate that effective digital training is not defined by the sophistication of digital tools, but by how learning processes are designed, integrated, and aligned with real business decision-making.

The study contributes theoretically by reframing digital business training as a strategic learning architecture that enables SME capability development through observable learning mechanisms. Mentoring intensity, structured experimentation, and learning about financial feasibility emerge as critical components that transform training from knowledge delivery to adaptive capability building. This perspective extends entrepreneurship and SME literature by grounding abstract capability concepts in concrete training practices.

From a practical standpoint, the findings offer actionable implications for policymakers, incubators, and training providers. Designing digital training programs around measurable milestones, embedding intensive mentoring, and integrating financial feasibility analysis into the learning process can enhance the strategic impact of SME support initiatives. These insights suggest that scalable training interventions should prioritize learning coherence and strategic alignment rather than standardized content delivery.

Despite its contributions, this study is subject to limitations inherent in qualitative case-based research. The findings offer analytical rather than statistical generalizability. Future research could adopt comparative or multi-case designs to examine how result-oriented training mechanisms operate across different sectors, institutional settings, or stages of SME development. Longitudinal studies may further explore how capabilities developed through such training persist and evolve over time.

In conclusion, this study underscores the importance of shifting attention from digital tools to learning mechanisms in SME digital transformation. By revealing how result-oriented training builds strategic capabilities through iterative learning processes, the study provides a

theoretically informed and practice-relevant foundation for future research and policy design.

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