

**IMPACT OF IMPLEMENTATION OF E-COMMERCE ON SME PERFORMANCE:  
AN EMPIRICAL ANALYSIS**

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**Abstract**

This paper aims to analyze the influence of e-commerce on corporate performance by considering the role of business digitalization and operational efficiency in a sample of 4,121 Mexican SMEs. Our research involved creating a partial least squares structural equation model (PLS-SEM) to examine our hypotheses. According to our research, incorporating e-commerce, digitalizing business processes, and improving operational efficiency significantly contribute to corporate performance. Our results show direct effects that, together with indirect effects of business digitalization and operational

efficiency, enhance the positive influence of online commerce. This research fills a gap by investigating the relationship between e-commerce, business digitalization, operational efficiency, and business performance. It provides essential insights into the direct impact of e-commerce on corporate performance and the indirect impact through the mediation of business digitalization and operational efficiency.