

# How Extensible Resources Enhance Service Efficiency in New Retail Enterprises: The Moderating Role of Improvisational Ability

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**Abstract:** This study addresses the critical challenge of enhancing service efficiency in new retail enterprises. Grounded in the theory of extensible resources, it examines the impact of such resources on the service efficiency of 296 new retail enterprises established in China from 2014 to 2022. The findings demonstrate that extensible resources significantly improve service efficiency, and that this effect is strengthened by the presence of organizational improvisational capability. The research extends the theoretical boundaries of the extensible resources framework and provides practical insights for new retail firms seeking to integrate market, social, intellectual, and technical service resources to optimize their service performance.

**Keywords:** Extensible Resources, New Retail Enterprises, Service Efficiency, Improvisational Ability.

## 1. Introduction and Literature Review

The retail industry refers to the sector that directly sells goods or services to end consumers. In recent years, the scale of China's retail market has been continuously growing. According to the "Report on the Development Trends of China's Retail Industry from 2023 - 2024" released by iiMedia Research, from 2001 to 2022, the total retail sales of consumer goods in China showed an overall upward trend. From January to November 2023, the cumulative total retail sales of consumer goods in China reached 42.8 trillion yuan. Along with the continuous growth of the retail market scale, consumers have shown an increasing demand for personalized products and services. Providing high - quality products and personalized services has become the main competitive point for retail enterprises. Supported by information technology, many retail enterprises are actively exploring emerging business models such as cross - border e - commerce, new retail, instant retail, and unmanned retail, and are committed to transitioning from a product - led logic to a service - led logic (Wang Yan, 2024), becoming new retail enterprises with considerable competitive advantages. Compared with traditional physical retail enterprises, new retail enterprises have significant advantages such as strong service awareness, high innovation motivation, and great growth potential. However, they also have resource shortages in terms of funds, technology, and talent, which seriously restrict the full release of the service efficiency of new retail enterprises. The extension resource theory holds that resources have characteristics such as relevance and extensibility. With the differentiation of social needs and the intensification of market competition, when "physical resources" such as land, geographical location, and infrastructure cannot meet the development needs of enterprises, it is necessary to explore "virtual resources" such as knowledge, intelligence, and brand as possible paths to participate in market competition and promote service innovation (Xu Jianzhong and Fu Jingwen, 2018). However, there are currently few studies on the impact of extension resources on the service efficiency of new retail enterprises. Therefore, this paper attempts to clarify the possible factors affecting the service efficiency of retail enterprises and provide empirical evidence for improving the

service efficiency of new retail enterprises.

The concept of service efficiency originated from the trend of servitization transformation in the manufacturing industry of "product + service" in the early 20th century. With the gradual maturity of information technology and the increasing diversification of consumer demands, enterprises in other fields have embraced the wave of servitization transformation to occupy the market and gain brand competitive advantages. They are committed to improving service efficiency by increasing the input of service elements to achieve high - end and intelligent development. Therefore, in essence, the degree of enterprise servitization is the specific manifestation of service efficiency. Currently, the research results closely related to this paper mainly focus on two major areas: First, the analysis of influencing factors of enterprise servitization. Enterprise servitization involves all - round transformation from business philosophy, management mode to profit strategy. Both external driving forces such as import competition, digital and intelligent empowerment, misallocation of industry factors, and economic policy uncertainty, and internal factors such as cross - boundary search, knowledge integration, digital transformation, dynamic capabilities, and absorptive capacity have significant impacts on enterprise servitization. From the perspective of external driving forces, digital and intelligent empowerment has a positive impact on the enterprise's dynamic service innovation ability and servitization performance. Dynamic service innovation plays an intermediary role in the path mechanism of digital and intelligent empowerment acting on servitization performance (Zhao Qian, 2023); Economic policy uncertainty has a significant negative impact on both enterprise servitization decision - making and servitization level. Economic policy uncertainty mainly has a negative impact on enterprise servitization by reducing market demand and increasing internal enterprise costs (Feng Yujing and Wang Hui, 2021; Li Qingxue, 2021). From the perspective of internal factors, the surplus of performance expectation has a positive impact on product - oriented servitization behavior, and the risk preference of senior executives strengthens the positive impact of the surplus of performance expectation on product - oriented servitization behavior (Yang Huixin and

Yu Mengxiao, 2024); Cross - boundary search and knowledge integration both have a significant positive impact on servitization performance, and knowledge integration plays an intermediary role between cross - boundary search and servitization performance (Wang Lijing et al., 2023). Second, the discussion on the importance of resources and resource acquisition capabilities for enterprise servitization transformation. Some scholars point out that the realization of servitization transformation depends on the utilization of key resources. The transformation process from "product - oriented servitization to customer - oriented servitization" includes two stages: The first stage focuses on the development and reconstruction of internal resources using organizational flexibility capabilities, and the second stage focuses on the integration of internal and external resources using change and renewal capabilities and technological flexibility capabilities (Xiang Haiyan and Li Mengchen, 2022); Another study takes resource bricolage as the theoretical starting point, constructs a logical framework from market response to resource bricolage and then to servitization transformation, and through empirical tests shows that both resource bricolage and market response have a significant positive impact on enterprise servitization transformation, and the aforementioned impacts are negatively regulated by environmental turbulence (Feng Wanna et al., 2020).

Existing research, from the perspectives of the resource-based view and resource bricolage theory, has preliminarily elucidated the positive contribution of resources to the servitization transformation of enterprises, laying a certain foundation for this paper. However, the shortcomings of existing research are also very obvious: firstly, it mainly focuses on the manufacturing sector, with few studies paying attention to service efficiency issues in service industries such as retail; secondly, most studies roughly describe the impact of external explicit resources such as capital, policy, and technology on the servitization transformation of enterprises, with few studies systematically examining the influence of tacit extensible resources directly related to enterprise service efficiency—such as corporate knowledge, experience, and market development capabilities—on the service efficiency of new retail enterprises. In view of this, based on extensible resource theory, this paper intends to sort out the logical relationship between extensible resources, improvisational capabilities, and the service efficiency of new retail enterprises, taking China's new retail enterprises as an example, to clarify the specific mechanisms by which extensible resources affect the service efficiency of new retail enterprises. While enriching the theoretical results of extensible resource theory, it aims to provide practical suggestions for new retail enterprises to improve service efficiency.

## 2. Theoretical Foundation and Research Hypotheses

### 2.1 The Impact of Extensible Resources on the Service Efficiency of New Retail Enterprises

Servitization transformation refers to the process by which enterprises shift from being traditional product providers to offering products and complementary services. Service

efficiency is a specific measure of the degree and level of an enterprise's servitization transformation, manifested in various aspects such as rapid response to and fulfillment of consumer needs and improvement in enterprise management and operational efficiency. According to extensible resource theory, enterprise transformation, development, and service capabilities depend not only on controllable resources but also on the enterprise's ability to acquire, integrate, and utilize extensible resources such as market, social, intellectual, and technical services when responding to changes.

First, market resources emphasize the ability of new retail enterprises to develop new customers and adjust competitive strategies in response to market trends. The richness of market resources directly affects whether new retail enterprises can quickly respond to market demands and provide diversified products and services. At the same time, new retail enterprises need to promptly focus on the competitive landscape and policy trends to design and produce differentiated services and products, ensuring they stand out in the competition. Second, social resources are the social relationship networks that new retail enterprises establish with other companies for mutual benefit. New retail enterprises often require capital in the early stages of development to support business expansion, technology upgrades, and market exploration, and their established social networks will effectively help expand financing channels, achieve technology and experience sharing, and broaden market space, laying a material foundation for unleashing their service effectiveness. Third, intellectual resources refer to the ability of new retail enterprises to search, integrate, absorb, utilize existing knowledge, and create new knowledge. Intellectual resources provide intellectual support for retail enterprises to adjust goals, innovate development, and improve service performance. Especially for new retail enterprises, amidst increasingly fierce industry competition and rapid technological changes, intellectual resources are a powerful tool to enhance learning capabilities and, in turn, strengthen service effectiveness. Finally, technical service resources represent the technical capability of new retail enterprises to provide product-related services that match customer needs. Leveraging emerging technologies such as big data and artificial intelligence can optimize inventory management, customer service, and supply chain efficiency, providing technical support for new retail enterprises to enhance service effectiveness.

Therefore, this paper proposes Hypothesis 1: Extensible resources can effectively enhance the service effectiveness of new retail enterprises.

### 2.2 The Moderating Role of Improvisational Capability

Improvisational capability refers to the ability of enterprises to flexibly respond, creatively solve problems, and make quick decisions by utilizing and integrating their own resources when facing rapidly changing market environments and unpredictable external conditions. Although extensible resources form the basis for enterprises to exert their service effectiveness, the accumulation, integration, and mobilization of resources still require enterprises to possess solid improvisational capabilities. The following will elaborate on the moderating role of improvisational capability in the

impact of extensible resources on the service effectiveness of new retail enterprises: Firstly, new retail enterprises generally face issues such as smaller market influence and lower visibility in the early stages; the stronger the enterprise's improvisational capability, the higher its attention to external uncertain environments, which can stimulate its awareness of exploring new customers and developing new markets, thereby accumulating richer market resources and ultimately helping it capture a larger market share and deliver stronger service effectiveness. Secondly, in the face of external environmental uncertainties, the individual strength of new retail enterprises is generally weaker, and they often adopt a "grouping" strategy; thus, enterprises with stronger improvisational capabilities pay more attention to developing, consolidating, and maintaining their social relationship networks. By sharing resources and engaging in deep cooperation with other enterprises, they continuously push themselves to improve service quality and enhance resistance to external shocks, thereby facilitating the release of their service effectiveness. Thirdly, enterprises with strong improvisational capabilities focus on adopting innovative solutions to flexibly respond to and solve problems, and innovative thinking originates from the integration of existing knowledge and the creation of new knowledge; therefore, new retail enterprises with stronger improvisational capabilities place greater emphasis on tapping and accumulating intellectual resources through methods such as introducing professional talents and promoting internal knowledge exchange within the enterprise, laying a knowledge foundation for innovating service models and releasing service effectiveness. Fourthly, technical service resources are a technical capability that enterprises must possess to creatively solve problems; thus, new retail enterprises with strong improvisational capabilities generally pay more attention to introducing and applying emerging technologies in various links of the supply chain such as logistics, marketing, and management, to reduce retail costs, increase response speed, and enhance their service effectiveness and market competitiveness.

Therefore, Hypothesis 2 is proposed: Improvisational capability plays a significant moderating role in enhancing the service effectiveness of new retail enterprises through extensible resources.

### 3. Research Design

#### 3.1 Model Specification and Variable Measurement

To identify the impact of extensible resources on the service effectiveness of new retail enterprises and the moderating effect of improvisational capability, a difference-in-differences approach is adopted to establish the following econometric model for empirical analysis:

$$XCN_{it} = \varphi_0 + \varphi_1 KTZ_{it} + \varphi_2 CON_{it} + \varepsilon_i + \lambda_t + \theta_{it} \quad (1)$$

$$XCN_{it} = \mu_0 + \mu_1 KTZ_{it} + \mu_2 KTZ_{it} \times JLN_{it} + \mu_3 JLN_{it} + \mu_4 CON_{it} + \varepsilon_i + \lambda_t + \theta_{it} \quad (2)$$

Among them, Equation (1) is the baseline effect model, used to verify the impact of extensible resources on the service effectiveness of new retail enterprises; Equation (2) is the moderating effect model, used to verify the moderating effect of improvisational capability within this context;  $i$  represents

the enterprise,  $t$  represents the year,  $\varepsilon_i$ ,  $\lambda_t$ ,  $\theta_{it}$  are the individual, time fixed effects, and random disturbance terms respectively. The meanings and measurement methods of other main variables are as follows:

$XCN_{it}$  represents the explained variable, the service effectiveness of new retail enterprises. Service effectiveness generally refers to the efficiency and effectiveness demonstrated by enterprises in providing services, which can be characterized through response speed, service quality, process efficiency, management level, and other aspects. This article draws on the research of Wang Yan (2024), designing four items for measurement: "New retail enterprises can promptly respond to customer needs," "The reliability and accuracy of new retail enterprises' services are relatively high," "New retail enterprises are committed to simplifying service processes and improving processing speed," and "New retail enterprises have a dedicated after-sales service department and standardized system design."

$KTZ_{it}$  represents the explanatory variable, extensible resources. Transforming virtual resources into usable resources for enterprises is a potential path to enhance service effectiveness. These market, social, intellectual, and technical service resources that can be expanded, integrated, and utilized are referred to as extensible resources. This article references the research of Xu Jianzhong and Fu Jingwen (2018), designing scales from four dimensions—market resources, social resources, intellectual resources, and technical service resources—to measure extensible resources. Among these, the market resource scale includes two measurement items: "New retail enterprises actively respond to changes in market trends" and "New retail enterprises develop new customers through various means." Social resources are measured by two items: "New retail enterprises proactively establish harmonious relationships with partner enterprises" and "New retail enterprises focus on enhancing their social network status." The intellectual resource scale includes two items: "New retail enterprises encourage knowledge and skills exchange between internal departments and employees" and "New retail enterprises emphasize learning and absorbing new knowledge and skills." The technical service resource scale includes two items: "New retail enterprises focus on introducing and applying cutting-edge technologies and service models" and "New retail enterprises have dedicated technical service personnel."

$JLN_{it}$  represents the moderating variable of improvisational capability,  $KTZ_{it} \times JLN_{it}$  represents the interaction term of extensible resources and improvisational capability. Improvisational capability is essentially the ability of new retail enterprises to quickly respond, adapt to the environment, and solve problems when facing unexpected situations. Drawing on the research by Xie Xiaoqing et al. (2023), this paper designs three measurement items: "Our enterprise can adapt flexibly in response to unexpected situations," "Our enterprise can make quick decisions in response to unexpected situations," and "Our enterprise can take decisive actions in response to unexpected situations" to measure the improvisational capability of new retail enterprises.

$CON_{it}$  represents control variables. Referring to the studies by Feng Yujing and Wang Hui (2021), Zhao Qian (2023), and

other scholars, and combining with the research context of this paper, four variables are selected as control variables: firm age (QYN, proxied by years of operation, expected direction positive), firm size (QGM, proxied by total assets at the end of the period, expected direction positive), financing capability (RZN, proxied by interest expenses/fixed assets of the firm, expected direction positive), and firm growth (CZX, proxied by revenue growth rate, expected direction positive).

### 3.2 Sample Source and Data Description

Given that new ventures are required to be within 8 years of establishment, and considering sample representativeness, this paper randomly selects five cities from the eastern, central, western, and northeastern regions as case sites, and subsequently draws 296 new retail enterprises established between 2014-2022 in each city as cases. Data collection mainly proceeds through two methods: for the measurement of variables such as extensible resources, improvisational capability, and service effectiveness of new retail enterprises, online surveys are primarily conducted via the Wenjuanxing platform; for control variable data, it is mainly obtained from the annual reports regularly released by the case enterprises.

## 4. Empirical Analysis

### 4.1 Baseline Regression Analysis

Table 1 presents the baseline regression analysis results of the impact of extensible resources on the service efficiency of new retail enterprises. Columns (1) and (2) show the estimation results before and after considering control variables, respectively. From column (1), we can see that without considering control variables such as QYN, QGM, RZN, and CZX, the impact coefficient of extensible resources is 0.005 (p<1%), indicating that extensible resources have a significant positive impact on the service efficiency of new retail enterprises. From column (2), under the consideration of other potential variables, the impact coefficient of extensible resources is 0.002 (p<1%), suggesting that extensible resources still significantly positively affect the service efficiency of new retail enterprises. Overall, Hypothesis 1 holds. Further observation of the test results of control variables in column (2) reveals that the impact coefficients of QYN, QGM, RZN, and CZX are 0.038, 0.047, 0.019, and 0.025, respectively, all reaching the significance level of p<1%, indicating that firm age, firm size, financing capability, and firm growth all have a significant positive impact on the service efficiency of new retail enterprises.

### 4.2 Robustness Test

There is a certain time lag from resource acquisition to utilization and then to benefit generation; thus, the positive impact of extensible resources on the service efficiency of new retail enterprises may have a lag effect. To this end, drawing on the research by Wang Lijing et al. (2023), this paper lags the core explanatory variable of extensible resources by one period, obtaining a new core explanatory variable L.KTZ, with the re-estimated results summarized in column (1) of Table 2. Column (1) shows that the impact coefficient value of L.KTZ does not change much compared to the above baseline regression results, preliminarily

verifying the robustness of the baseline regression conclusion. Moreover, given that enterprises established between 2020 and 2022 were significantly affected by macroeconomic fluctuations, possibly making it difficult for their service efficiency to be fully realized, this paper adjusts the sample examination period to 2014-2019, excluding enterprise samples established between 2020 and 2022, and conducts the regression again, with results summarized in column (2) of Table 2. Column (2) shows that the impact coefficient value of KTZ remains significantly positive, once again confirming the conclusion that extensible resources can positively enhance the service efficiency of new retail enterprises.

### 4.3 Moderation Effect Test

Table 3 shows the test results of the moderating effect of improvisational capability. Columns (1) and (3) respectively display the impact coefficient values of extensible resources and improvisational capability on the service effectiveness of new retail enterprises, both of which are significantly positive. According to the steps for testing moderating effects, the above results meet the criteria for a moderating effect test, allowing further observation of the moderating effect coefficient of the interaction term between extensible resources and improvisational capability. As shown in column (2), the influence coefficient value of KTZ × JLN is 0.031 (p<1%), with an adjusted R<sup>2</sup> value of 0.792, indicating that the interaction term has a significant positive impact on the service effectiveness of new retail enterprises. In other words, improvisational capability positively moderates the impact of extensible resources on the service effectiveness of new retail enterprises, supporting Hypothesis 2. A possible reason is that the stronger the improvisational capability, the higher the attention new retail enterprises pay to exploring new markets, establishing social network relationships, accumulating intellectual resources, and focusing on new technologies, making it easier to build abundant extensible resources, thereby enhancing their own service effectiveness.

**Table 1: Baseline Regression Analysis Results**

Variable	(1)	(2)
KTZ	0.005*** (10.448)	0.002*** (4.702)
QYN	-	0.038*** (7.839)
QGM	-	0.047*** (6.346)
RZN	-	0.019*Ice Flushing (15.68)
CZX	-	0.025*** (5.759)
Constant Term	-	0.341*** (104.96)
Individual Fixed	Yes	Yes
Time Fixed	Yes	Yes
Adjust R <sup>2</sup>	0.826	0.793

Note: \*\*\*, \*\*, and \* indicate the significance levels of  $P < 1\%$ ,  $P < 5\%$ ,  $P < 10\%$ , with  $t$  values in parentheses, as below.

## 5. Conclusions and Recommendations

The push for servitization transformation is not only present in the manufacturing sector but is also gradually becoming a trend in service industries, represented by the retail sector. Service effectiveness is a concrete manifestation of a company's servitization transformation outcomes, directly impacting the brand power and competitiveness of new retail enterprises, and thus deserves significant attention. To systematically explore the influencing factors and specific mechanisms of service effectiveness in new retail enterprises, this paper selects 296 newly established retail enterprises

from China's four major regions founded between 2014-2022 as research samples. Micro-level enterprise data was obtained through methods such as questionnaire surveys to empirically investigate the impact mechanism of extensible resources on the service effectiveness of new retail enterprises. The main conclusions drawn from the study are as follows: First, extensible resources can effectively enhance the service effectiveness of new retail enterprises, a conclusion that expands and deepens the research basis laid by scholars such as Xu Jianzhong and Fu Jingwen (2018), and Wang Yan (2024), further clarifying the relationship between extensible resources and the service effectiveness of new retail enterprises. Second, factors such as enterprise age, enterprise scale, financing capability, and enterprise growth all have a significantly positive impact on the service effectiveness of new retail enterprises, indicating that the factors influencing their service effectiveness exhibit complex and diverse characteristics. Future research could employ qualitative comparative analysis to conduct configurational analyses of the influencing factors of service effectiveness in new retail enterprises. Third, the moderating effect model constructed in this paper reveals the moderating mechanism of improvisational capability in how extensible resources affect the service effectiveness of new retail enterprises, finding that the stronger the improvisational capability of new retail enterprises, the more proactive they are in developing extensible resources, thereby enhancing service effectiveness.

The above conclusions provide some reference for new retail enterprises in tapping into extensible resources and improving their own service effectiveness: First, focus on integrating and utilizing extensible resources to strengthen competitive advantages. New retail enterprises should pay attention to cutting-edge market trends such as instant retail and unmanned retail, innovatively tailor products and services to meet customers' personalized and diversified needs; focus on establishing and maintaining their relational networks, aiming to enhance network centrality; emphasize sharing and exchanging internal and external knowledge, skills, and experiences to improve learning and absorption capabilities; simultaneously, proactively offer technical guidance on products and services to users while introducing new technologies to continuously enhance service efficiency.

**Table 2:** Robustness Test Results

Variable	(1)	(2)
L. KTZ	0.007*** (6.839)	
KTZ		0.009*** (6.842)
Constant term	0.243*** (28.729)	0.309*** (29.682)
Control variable	Yes	Yes
Individual fixed	Yes	Yes
Time fixed	Yes	Yes
Adjust R <sup>2</sup>	0.785	0.892

**Table 3:** Test Results of Moderating Effects

Variable	(1)	(2)	(3)
KTZ	0.002*** (5.829)		
KTZ		0.031*** (3.168)	
JLN			0.015*** (6.023)
Constant term	0.268*** (14.596)	0.514*** (16.029)	0.388*** (1.956)
Control variable	Yes	Yes	Yes
Individual fixed	Yes	Yes	Yes
Time fixed	Yes	Yes	Yes
Adjust R <sup>2</sup>	0.864	0.792	0.895

Secondly, focus on enhancing the improvisational capabilities of enterprises to flexibly resolve unexpected crises. First, establish a flexible organizational structure to promote cross-departmental cooperation and improve decision-making efficiency; second, enhance employees' sensitivity and adaptability to market changes through training and education, encouraging employees to demonstrate creativity in daily work (Tang Donghui and Li Yuan, 2023); third, use digital tools to better understand consumer needs and market trends, enabling more accurate and rapid decision-making.

Finally, continuously optimize retail services to enhance enterprise service effectiveness. On one hand, new retail enterprises should explore an omnichannel strategy, actively expand online channels, optimize online platforms, improve logistics and delivery capabilities, achieve data-driven product management and member operations to promote online and offline integration and provide a seamless customer experience; on the other hand, strengthen consumer insights. New retail enterprises need to deeply understand consumer needs and behaviors, using data analysis to guide product selection, pricing, and promotional strategies. Meanwhile, establish a refined user operation system to enhance customer loyalty.

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