Business Sustainability Among Women Entrepreneurs in Ghana

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There is a problem among women entrepreneurs in Ghana caused by the lack of training among women's entrepreneurs that includes social, cultural, economic, political, demographic, institutional, and technological support. The purpose of this qualitative exploratory multiple case study was to explore business strategies that women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. Ten successful women entrepreneurs from 5 industries in Ghana, who had the training, experience, and information to understand the causes of business failure and had applied that information to gain business sustainability beyond 5 years were recruited. Data analysis involved triangulation, member checking, and Yin's 5 steps. Key findings were change management and adaptation, agility and flexibility in operations, analysis of stakeholders, creation of business policies and objectives, designing and executing digital implementation plan, developing and supporting corporate culture, developing and measuring performance standards, and enhancing internal control and processes. Findings could reduce poverty and increase women's employment, sustainability in women-owned businesses, community development, and the standard of living.

INTRODUCTION

The economic growth that is seen globally has been driven by female entrepreneurs because they focus on innovation and business sustainability in their business practices. However, existing research has focused on gender differences in work-life balance in self-employment, while less attention is paid to the heterogeneity among female entrepreneurs (Song & Li, 2021). More attention needs to focus on the business growth of female entrepreneurship to reduce the gender differences in their business success (Mohammed et al., 2017). Initiatives to promote female entrepreneurship have not yielded equal access to business opportunities for women and men (Ilie, Monfort, Fornes, & Cardoza, 2021). Most of research initiatives follow an economic approach; information related to women's progress tends to focus on income and wage breaches and, to a much lesser extent, on social perceptions of access to participation in other areas of civic, political, and economic life (Ilie et al., 2021).

Therefore, there is insufficient information about female's perceptions to strengthen their capacities, to improve their contributions to society, or to assess the efficiency of policies implemented to increase their business development (Ilie et al., 2021). Despite several articles on women entrepreneurship, none seems to have addressed business strategic information female entrepreneurs in Ghana needed to ensure business sustainability beyond five years of business formation.

Background of the Study

Al Mamun et al. (2019) identified the causes of business failure among Malaysian women entrepreneurs, including personal life events, intensive competition, and loan inflexibility to internal causes, which were related to lack of resources, poor financial management, and personal dissatisfaction with their business performance. Boateng (2020) noted that although many women are venturing into family businesses in Ghana, there are challenges that hinder their economic empowerment. Business owners in Ghana are confronted with challenges such as finances, market, inputs, economic and regulatory frameworks, and the sociocultural setup of the country (Boateng, 2020). These challenges become compounded for women leading to small business sizes with little expansion and stagnation in the business venture (Boateng, 2020).

Boateng explored how small- and medium-scale businesses could result in wealth creation in developing countries such as Ghana. The study findings revealed that in many emerging economies, owning and operating a small, medium-scale business is essential in the creation of wealth, empowering business owners, and helping to address the developmental challenges of the society (Boateng, 2020). The gap that this study addressed was based on the research done by Ilie et al. (2021), whose study revealed that the perception of lack of equality increases the gender gap even if there are specific and effective policies in a society that attempts to eliminate the gender gap in terms of the role of women in the home or positions of power.

This study addressed the gap in the previous research by exploring business strategic information women entrepreneurs in Ghana need to learn to overcome challenges and to ensure sustainability beyond five years. Shukla et al. (2019) identified the causes of business failure among South Asian women, including family pressure in fulfilling relevant requirements such as financing the venture. Inferences were drawn as to how these requirements may affect women's growth in the sectors. Gok and Kurtul (2021) appraised entrepreneurial motivation, success factors, start-up challenges, business growth, the role of family and social network in reducing stress, and professional satisfaction among entrepreneurs. The study explored the motivations to start a business, factors that support their success, problems that occur during start-up and growth of the business, the role of family and social network in creating a less stressful working environment, and the overall level of satisfaction with the profession (Gok & Kurtul, 2021). The study findings indicated those economic concerns were more important reasons for starting a business than career and personal motives (Gok & Kurtul, 2021). Gok and Kurtel (2021) identified some of the reasons for seeking to become an entrepreneur, such as personal need for achievement, desire to contribute to an enterprise's success, and desire for higher earnings. Other reasons included the motivation to work hard to gain independence at work and access better economic opportunities (Gok & Kurtul, 2021). The study findings may help provide direction to understand women entrepreneurs in Ghana.

The chance of business failure can prevent pioneering efforts or an opportunity to learn and grow (Wannamakok & Chang, 2020). Although gender differences have been found to play a minor role in the connection between fear of failure and entrepreneurial activities, the role congruity theory indicates that women are more prone to doubt the outcomes of new venture creation and be less prepared for future entrepreneurial activities (Wannamakok & Chang, 2020). International development partners have participated in local economic development over the past 3 decades, though the academic literature has barely focused on this area (Azunu & Mensah, 2019).

Little is known about how partner-led local economic development supervised by women entrepreneurs has translated into poverty reduction and economic prosperity (Azunu & Mensah, 2019). Azunu and Mensah (2019) provided empirical assessment and impact of development partners' role in conceptualizing, implementing, and monitoring local economic development interventions in Ghana. The study findings showed that women entrepreneurs' partner-led work projects created jobs and enabled participants to improve their businesses, improve their economic situation, meet their health needs, and adopt strategies to pull themselves out of poverty (Azunu & Mensah, 2019). This study findings may be significant to women entrepreneurs to achieve business sustainability.

Tandrayen-Ragoobur and Kasseeah (2017) appraised that men entrepreneurs tend to perform better than their women counterparts, with a positive and significant coefficient of the order of 0.54. Further,

lower education level was linked with lower likelihood of high annual turnover of women entrepreneurs (Tandrayen-Ragoobur & Kasseeah, 2017). Kabonga et al. (2021) explored the challenges that confront young informal traders in Bindura Town, Zimbabwe. The study was motivated by the lack of attention to the challenges confronting young informal traders by the governing authorities at local and national level. The study findings extended the understanding of the challenges confronting young informal traders, drawing on their everyday experiences and the navigation of the complex challenges they experience.

Kabonga et al. (2021) evaluated how young women informal traders face a perception challenge, usually from older clients. Older clients are skeptical of young traders bringing quality products to the market, leading to low business. As a result of the negative perception problem, young informal traders suffer from low business because of the perception from older clients. This study revealed issues that may confront women entrepreneurs attempting to achieve business sustainability in Ghana. Boateng (2020) noted that although many women are venturing into family businesses in Ghana, challenges hinder their economic empowerment. Business owners in Ghana are confronted with challenges such as finances, market, inputs, economic and regulatory frameworks, and the sociocultural setup of the country (Boateng, 2020).

Wang et al. (2019) observed how cultural differences produce differential development and expression of the self, which determines an individual's cognition, emotion, and motivation. The ways individuals view, and address problems are culturally contingent (Wang et al., 2019). Wang et al. found that individuals with an independent cultural orientation perceive promotion-focused information as more important than prevention-focused information, and social goals yield more avoidance behaviors and lower willingness to improve after failure for them.

Okeke-Uzodike and Subban (2019) examined the role that cluster initiative management can play for women entrepreneurs in small and medium enterprises in the South African informal sector economy as forms of employment. The study findings provided recommendations for the provision of a favorable environment for cluster initiatives to flourish and drew attention to key policymakers in decision-making that support the sustainability of women entrepreneurs toward self-employment in informal sectors of the economy. The study may be significant to women entrepreneurs to be sustainable in the informal sector.

Other study findings revealed that women have less intention to participate in Ghana's formal entrepreneurial activities due to cultural limitations (Anlesinya et al., 2020). Longkumer and Bokth (2021) evaluated how Ao Naga women's subordinate position to men can be traced not only to the prevailing customary laws and traditions but also to factors in their societal affairs, which include village formation where men play a prominent role and the traditional political seat in the village is denied to women. The opposite is true for individuals with an interdependent cultural orientation (Wang et al., 2019). Women entrepreneurs are confronted with additional barriers that are unique to them in firm growth (Wang et al., 2019). The cultural impact on women's cognition is significant to make their perceptions of the difficulties more diverse (Wang et al., 2019).

Wentrup et al. (2019) noted that despite the growing rates of internet penetration and inflow of returnee entrepreneurs from Silicon Valley, there are few examples of successful digital entrepreneurship ventures from emerging markets reaching international markets. The study findings revealed that Moroccan digital entrepreneurship is driven by well-educated returnees with working experience from the United States and Europe. The study findings also indicated that the dominance of the returnees creates vulnerability in the local digital ecosystem, reluctance of the Indigenous business community to engage in the digital sector; and a lack of domestic investors, programmers, and start-up clusters. The local digital start-ups struggle with the fierce competition among the global internet firms, which benefit from an underdeveloped policy framework. The study findings may help women entrepreneurs in Ghana identify competition and how to survive in a fierce competition among global firms.

Abebe et al. (2020) mentioned that necessity and opportunity factors are known to drive some individuals to engage in commercial entrepreneurship. Some of the causes of business failures are the degree of competitive intensity and environmental munificence that contribute to the failure of new entrepreneurial ventures (Abebe et al., 2020). Nunfam et al. (2020) noted that the connection between personality traits, entrepreneurship curriculum, and entrepreneurial intention had received inadequate

research consideration among African students to inform policies and curriculum development. Nunfam et al. identified individual and contextual factors that influence entrepreneurship decisions. Individual and contextual factors include social, cultural, economic, political, demographic, institutional, and technological perceived support, or barriers. These factors account for variations among personality characteristics, entrepreneurship education, entrepreneurial intention, and behavior in different settings. This study's finding may shape how women entrepreneurs appraise their personalities and context in reaching entrepreneurship decisions.

Livani and Solotaroff (2019) investigated how practitioners and policymakers have overlooked gender issues in the trade space, which in recent decades had suggested that trade is not gender neutral. The study was conducted to explore how to increase women's participation in entrepreneurship. Further, Livani and Solotaroff informed trade policies in South Asia and promoted women's and men's equal participation in and benefit from enhanced trade and investment. The study findings supported the need to strengthen women-dominated export sectors and implement trade facilitation measures to increasing women's access to training, productive resources, information, transportation, and trade networks. Livani and Solotaroff identified several services provided by women entrepreneurs, including education, health, accountancy, and legal services, as well as information and communication technology services in data entry and processing, software, call centers, and geographical information systems. The significant of this study was to provide areas of business diversity for women entrepreneurs in Ghana and globally.

Zimmerman and Chu (2013) examined some of the motivations for entrepreneurs in Venezuela. Success factors identified in the study included good general management skills, appropriate training, accurate record-keeping, and political involvement. Zimmerman and Chu mentioned competition, a weak economy, and foreign exchange limitations as entrepreneurs' challenges. Zimmerman and Chu provided multiple dimensions of entrepreneurs in a single context and offered an integrated analysis. Zimmerman and Chu expanded the understanding and knowledge of other researchers by outlining some of the perceived success factors that confront entrepreneurs. The methodology used in the study was simple and educative; the survey questionnaire consisted of 26 questions divided into four sections. The study findings may provide the desired information for women entrepreneurs in Ghana to remain sustainable.

Ahsan et al. (2020) examined the entrepreneurial persistence of opportunity-motivated entrepreneurs in Ghana. Ahsan et al. developed a theoretical model focusing on the relationships among perceived institutional support, entrepreneurial persistence, and small venture performance, including how entrepreneurial networks condition the relationship between institutional support and entrepreneurial persistence. The study findings revealed an integrative understanding of the relationships among perceived institutional support, entrepreneurial persistence, and venture performance in an adverse environment. Ahsan et al. noted that although existing evidence suggested that supportive institutional environments enable entrepreneurial activities and improve firm performance, evidence provided limited insights on how these factors influence opportunity-motivated entrepreneurs operating in historically adverse conditions.

PROBLEM

There is a problem among women entrepreneurs in Ghana, which is caused by the unprepared nature for entrepreneurship among women's individual and contextual training that includes social, cultural, economic, political, demographic, institutional, and technological perceived support, or barriers to succeed in entrepreneurship (Nunfam et al., 2020). Women in Ghana are confronted with challenges such as unemployment, lack of training, discrimination from unfavorable laws, family expectations, and cultural beliefs (Anlesinya et al., 2020). Anlesinya et al. (2020) disclosed that women are disadvantaged with respect to their participation in formal entrepreneurial activities; only 4.5% of women compared to 13.4% of men operate in the formal sector.

The general problem was that women entrepreneurs are underprepared for individual and contextual training, including social, cultural, economic, political, demographic, institutional, and technological perceived support, or barriers to entrepreneurship (Nunfam et al., 2020). The specific problem was that some women entrepreneurs in Ghana do not understand the business strategic information required to

overcome challenges and to ensure sustainability beyond 5 years. Aspiring women entrepreneurs in Ghana may use the results to develop programs that will promote business sustainability beyond 5 years. The findings may create a platform that provides the needed strategies for skill development, monitoring, and access to marketplace for women entrepreneurs. This may increase the number of women entrepreneurs in Ghana and close the gender gap. Closing the gap in business opportunities may be essential for women's empowerment and Ghana's economic growth, structural transformation, and poverty reduction.

PURPOSE OF THE STUDY

This qualitative exploratory multiple case study aimed to explore business strategic information that women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. The unit of analysis was 10 successful women entrepreneurs from 5 industries in Ghana who had the training, experience, and information on the causes of business failure and had applied that information to gain business sustainability to operate for more than 5 years.

The target variable of interest was women entrepreneurs who had (a) operated a business for more 5 years, (b) had 15–50 employees, (c) had a profit after tax of $50,000 U.S. dollars (equivalent of 280,000 Ghana cedis), and (d) had businesses registered in the name of the woman entrepreneur. The 5 industries were (a) education, (b) agriculture, (c) textile, (d) manufacturing, and (e) health sector. Two women entrepreneurs were selected from each sector to be interviewed in the data collection process. The research question was: What business strategic information do women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years?

RESEARCH METHODOLOGY AND DESIGN

A qualitative multiple case study was used to conduct interviews with knowledgeable entrepreneurs who provided details within a specified time and space in 5 industries that included (a) education, (b) agriculture, (c) textile, (d) manufacturing, and (e) health sector. A multiple case study design was chosen because of the 5 sectors involved in the study. The semistructured interviews were conducted using Zoom. A multiple case study design was used because the participants were recruited from 5 industries as registered by the Registral General's Department in Ghana. Qualitative studies involve data collection in a natural setting through interviews to satisfy the purpose of the study. Qualitative method was used to explore strategic business information women entrepreneurs in Ghana require to ensure business sustainability beyond 5 years. Stake (2006) recommended that seven to 12 participants may be sufficient in a case study because two to three cases may not show in-depth understanding of the phenomenon.

Participant Selection

This section will cover the participant selection logic, participant recruitment, data collection instrument, and data analysis process. Nonprobability sampling approaches used by qualitative researchers include convenience sampling, purposive sampling, and snowball or chain sampling (Ames et al., 2019). Participants in the convenience sampling technique are available and willing to participate in the study (Naderifar et al., 2017). The convenience sampling technique is simple to apply, but it does not guarantee a representative sample (Ishak et al., 2014). Snowball sampling is a form of convenience sampling used by qualitative researchers to access individuals with the desired traits (Naderifar et al., 2017). Researchers use snowball sampling to allow current research participants to recommend future volunteers based on their relationships with them (Naderifar et al., 2017).

Because leaders can share their information, snowball sampling was considered for the current study. According to Marshall and Rossman (2016), unforeseen problems such as undue pressure in recruiting volunteers can alter the study's conclusions when researchers use snowball sampling. Purposive sampling is the deliberate selection of a participant based on their characteristics (Etikan & Bala, 2017). In this case, researchers determine what needs to be learned and establish a mechanism for locating people who are willing to provide information based on their knowledge and experience. Researchers choose participants

based on the level of knowledge they are most likely to deliver in response to the questions (Gentles et al., 2015).

According to Barratt et al. (2015) and Ames et al. (2019), purposeful sampling is the process through which researchers target participants to acquire the most dependable and competent volunteers to answer the research question. Researchers can complete the study on time with the help of data acquired from participants if they use purposive sampling (Dorney, 2016). Because participants who may have belonged to an association of similar practices were sought out, convenience sampling was the most appropriate sampling strategy for this study.

Participant Selection Logic

To identify the optimal sample size for a study, Boddy (2016) advised researchers to look at the context of the research. If researchers adopt an in-depth or constructivist qualitative approach, they may be able to cite one case to explain the study (Boddy, 2016). Unlike quantitative research, qualitative research necessitates using small samples to meet the study's goal, which is to collect information needed for understanding the context of a phenomenon (Gentles et al., 2015).

According to Stake (2006), a multiple-case study with fewer than four cases will offer limited advantages, whereas a study with more than 10 cases will yield superior results. In the study, 10 women entrepreneurs were interviewed because it allowed me to attain data saturation. Guest et al. (2006) recommended 12 participants for researchers to satisfy the purpose of the study. According to Yin (2018), three volunteers may be sufficient to generate relevant, reliable, and credible data. Data saturation is one element that researchers examine when deciding on sample size (Dworkin, 2012). When no new information emerges throughout the data collection process, researchers have reached data saturation (Rubach et al., 2015). At the point when the data are saturated, new information will not add to the study's findings (Tran et al., 2017).

Demographics

All participants were women business owners from Ghana. There was a deliberate attempt to ensure that all participants were women. All 10 participants had experience above 8 years and had postgraduate education. The selection of postgraduate education was not deliberate, but it appeared to be a criterion in Ghana to be enlightened as a businesswoman. The interviews took place using Zoom. The details of the demographics are contained in Table 1.

By interviewing 10 women entrepreneurs who had successfully run their businesses for more than 5 years, enough data were collected for saturation. Researchers are advised to continue conducting participant interviews until data saturation is achieved (Saunders et al., 2017). The participants were 10 successful women entrepreneurs from 5 industries in Ghana who had the training, experience, and information on the causes of business failure and had applied that information to attain business sustainability for more than 5 years. The participants were purposively selected from 5 industries and met the following criteria: (a) operated business for more than 5 years, (b) had 15–50 employees, (c) had a profit after tax of $50,000 U.S. dollars (equivalent of 280,000 Ghana cedis), and (d) had businesses that were registered in the name of the woman entrepreneur. The industries included (a) education, (b) agriculture, (c) textile, (d) manufacturing, and (e) health sector.

TABLE 1
DEMOGRAPHICS OF PARTICIPANTS

Participant code	Industry	Experience	Level of education
P1	Agriculture	10 years	Postgraduate
P2	Textile	15 years	Postgraduate
P3	Health	8 years	Postgraduate
P4	Agriculture	15 years	Postgraduate
P5	Education	10 years	Postgraduate
P6	Manufacturing	20 years	Postgraduate
P7	Health	22 years	Postgraduate
P8	Textile	11 years	Postgraduate
P9	Education	15 years	Postgraduate
P10	Manufacturing	14 years	Postgraduate

Snowball sampling was used to achieve a sample size of 10. Snowball sampling is a participant recruitment technique in which a participant recommends another participant who may have similar characteristics. Data saturation is the point in data collection when no new data are forthcoming (Fusch & Ness, 2015).

To contact the participants, their details from the Registral General's Department of Ghana were searched and sent emails to request basic details to ensure the prospective participants met the inclusion criteria. After identifying those who had met the inclusion criteria, they received an email with detailed information on the study to schedule a semi structured interview through their preferred channels of Microsoft Teams, Zoom, or telephone.

The three data collection tool in this study are semi-structured, Zoom interview, document review, and note taking. These data were analyzed to answer to the research questions. The participants provided answers based on their training, education, and knowledge of their respective industries. The data collection was conducted primarily one-on-one through Zoom, document review and note taking. After the COVID-19 experience, technology has widened the interview process to include a telephone interview, email interview, and other internet interviews like Skype.

Individual interviews involve one-on-one moments between the interviewer and the participant where the interviewer asks either structured, unstructured, or semi structured questions for the participant to respond. The interview question (see Appendix A) would be centered on well-chosen questions aligned with the central research question of what business strategic information women entrepreneurs in Ghana need to learn to overcome challenges to ensure sustainability beyond 5 years. The structure of the interview protocol may allow the researcher to exercise control over the direction of the data collection processes.

The interviews were audio-recorded after seeking consent from each participant. The participants had the opportunity to review the transcripts to confirm that the produced transcripts represented what was said during the interview process and reflects the interpretation and meanings of participants' interview responses before data analysis began.

To obtain the thematic expression from the transcripts, manual coding such as P1-P10, on the transcripts to extrapolate patterns or description of labels; these labels are generated from each line of the interview as transcribed from the interview. The codes were used to draw up clear understanding from the participants, their perspective in a way that may be distinct from each of other. Categorizing codes served as a gathering point for codes or family of codes (Ravitch & Carl, 2016). The process of categorizing the codes created the themes; the themes are used to explain the actions. An interview protocol was used (see Appendix A), which involved the processes as: (a) Opening and introductory note, (b) the main interview questions and follow-up, and (c) a closing remark with a summary to the participants. The interview protocol was used to ensure the direction of questions and uniformity in the interview process (Fakis et al., 2014).

All the interview data and document reviews were screened to remove personal information to prevent the identification of the participants. The notes are generated during the data collection process as the

researcher observes and reflects on the data collection activities. By listening to the participant carefully, the interviewer could take important notes. An observation and note taken process in a qualitative study is a data-collecting tool that the researcher may use to acquire data from participants during the data collection process when major points are made by the participants (Leedy & Ormrod, 2015; Ravitch & Carl, 2016). Leedy and Ormrod (2015) evaluated note taken in qualitative research as a system with characteristics such as: (a) Notes that capture occurrences and events as they happen in the course of the interview, (b) notes taken that reflect the preliminary understandings and connotation during the interview, (c) procedural notes and protocols written to serve as a reminder to the researcher on certain steps to be taken at the designated time, and (d) memos taken to close out each interview session, that served as a brief abstract of summaries.

Document Review. The third instrument that was used for data collection was the document review. Yin (2018) explained that documentation is a relevant aspect of significant information for case studies, including letters, e-mails, financial statements, journals, and companies' formal reports on websites. Document review is specific, and broad; it covered series of documents as kept in the organization for an extended period. A broad range of databases, such as papers, articles, government websites and public libraries were used to validate some of the information shared during the data collection process via interview. Dworkin (2012) appraised the document review process as an adequate method for collecting data needed to answer the research question and demonstrate methodological triangulation. The documents that was review may provide practical proof needed to advance the purpose of the study. The document review process was used to further clarify the research question and its significance in practical and theoretical terms that detailed the methods used to answer the research question. The document review aligned the researcher's goal, values, and ideas about the research and the strategy needed to propel and move the research process forward (Petrova et al., 2016).

Data Collection Plan

A collection of data in a qualitative method is often susceptible to subjectivity, which means that a dominant and prevalent theme in qualitative research were the understanding derived from the linguistic meaning within the textual material of the participants (McCusker & Gunaydin,2015). Serious consideration was given to the inclusion criteria for research participants and data collection. Careful planning before and during the data collection that preceded data analysis is required to obtain valuable information from a study (Marshall et al., 2013). The timing for the semi structured ZOOM interview was between 30 to 40 minutes and data collection techniques like interviewing, note taking, and document review was adopted.

Triangulation is used to ensure quality in research with the involvement of multiple sources of data (Patton, 2015). In the current study, data triangulation enabled cross-data validation and provided checks for the various data sources to achieve accurate and valid findings. The involvement of multiple data sources including transcribed interviews, note-taking, and document review enhanced the study's validity. Objectivity was maintained through entries in the reflexive journal (Patton, 2015). NVivo11 was used to organize the transcribed data. This includes organizing the participants' responses into codes and thereafter, themes were established on the frequency of words and phrases.

Data Analysis

Data analysis is performed on the data collected from the semi structured individual interviews, note-taking through observation and careful listening, and from document reviews. Yin (2018) evaluated that one dominant practice that occurs during the analysis phase of qualitative research is the return to the original propositions; the qualitative data analysis processes involve recording of the interview, transcribing the interview into text, coding of the data, categorizing the coded data, and subsequently generating themes in line with the research questions being addressed by the study (Godden, 2014).

To obtain the thematic expression from the transcripts, the coding process was followed by transcribing the interviews into text to extrapolate patterns or description of labels or colors; these labels and colors were identified from each word, sentence, or phrase of the participant (see Rubin & Rubin, 2012). A thematic clustering coding process was used, and it involved an inductive approach starting with a chunk of data to

code, categorize and watch the themes to emerge. The themes emerged from patterns that are observed and used for analysis (Miles, Huberman, & Saldana, 2014; Ravitch, & Carl, 2016). The codes give a clear understanding from the participants' perspective in a way distinct from each participant. The categorization of the codes served as a unifying point for codes or clusters of codes. The descriptive categorization as an iterative process allowed the theme to stay close to the research question through its unique attributes (Ravitch & Carl, 2016). The categorization will lead to the theme; themes provide answers to the research question that was asked in Chapter One in this study. Themes are meaning or how the participants felt about the subject matter that may help drew conclusions and reflected the intents from the participants (Braunack-Mayer et al., 2015).

Member checking was also used to allow participants to confirm that the produced transcripts represent what transpired during the interview process and reflected my interpretation and meanings of participants' interview responses. The textual transcribed data were uploaded into NVivo 11 software from the word document to obtain an organized data that will be sorted into categories and themes. Miles and Huberman (2014) asserted that the determination of the means of data collection, data organization, and data storage were important considerations before the commencement of data collection as it saved the time taken in the data management process. The development of a data framework was used for the data collected, as it served as a guide in furtherance of knowledge for future researchers. The use of case study was adequate for this study since it is used to enhance the analysis of data as it had a set of routine procedure suitable for identifying themes that provided meanings to the research question (Fakis et al., 2014). The data sources are individual interviews, note taking, and document review.

The data from the interview transcripts were organized into rows and columns; the interview questions on how the women participants obtained knowledge for entrepreneurship were sorted in the columns, and the responses sorted in the rows. NVivo Version 11 was the software that was used to organize the data. The NVivo 11 version is a prominent software used by qualitative investigators to analyze, manage, and shape qualitative data (Richardson, Earnhardt, & Marion, 2015). During data analysis, the interview field notes and transcripts were read to understand the issues under study. Flicker et al., (2013) and Marshall et al., (2013) agreed that the analysis of the data should start during note-taking; with themes captured when the participants mention them.

The goal of coding was to break the data into stages to help in comparisons and to lead to the emergence of themes. Miles et al. (2014) noted that codes are labeled to assign meaning to information and specified that coding allowed for interpretation of data meaning. Structured coding or precoding guides the researcher to focus on the data collection efforts. Precoding is deductive; however, the researcher determines how the follow-up is conducted for themes emerging from the data.

Precoding was used to ensure congruence with the conceptual framework and research question. The pre-coded structure will be used to analyze the data iteratively to ensure the efficacy of the data collection and organization processes. The 5 steps of Yin (2018) for the data analysis process were applied in the data analysis, which included (a) data collection, (b) coding of the data into categories, (c) creating themes, (d) synthesizing, and (e) reporting.

Table 2 shows the data collection elements that illustrate the Research Question, Interview Questions, data collection tools, and the data analysis steps.

TABLE 2
DATA COLLECTION ELEMENTS

Research Question	Interview question	Data collection tools	Analysis
What business strategic information do women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years?	What are the strategies you have used in the last 5 years to achieve business survival?	Semistructured interview, document review, and notes	Transcription, coding, and analysis of participants' responses using Yin's 5 steps.
	What are some of the external challenges that confronted your business survival and how did you manage them?		
	What are some internal challenges that confronted your business in the last 5 years that could result to business failure that you survived, and how did you manage them?		
	What other information or details could you share that will assist a woman entrepreneur to remain in business? in Ghana based on your experience?		

The goal of coding was to break the data into stages to help in comparisons and to lead to the emergence of themes. Miles et al. (2014) noted that codes are labeled to assign meaning to information and specified that coding allows for the interpretation of data meaning. Structured coding or precoding guides the researcher to focus on the data collection efforts. Precoding is deductive; however, the researcher determines how the follow-up is conducted for themes emerging from the data.

ETHICAL PROCEDURES

To ensure ethical standards, the purpose of the study, the possible positive social change implications, the benefits to be derived, and the research expectations were communicated with the research participants before interviews. The reason for the detailed explanation was to protect the participants from harm and ensure the data collection process is in line with the established professional and ethical behavior (Yin, 2014). As Yin (2014) noted, special considerations must and will be given to all human 'elements' of the research, from participants to personal records.

The inclusion criteria for the participants suggest a thorough selection process with indications that minimized the adverse effect of using only one data collection source using triangulation. The participants

had the right to participate or withdraw at any time from the interview process without any form of penalty stated in the expression of interest form and the informed consent form, respectively. The participants were assured of the safeguard of data collected by the encryption of the files and locking up paperwork related to the research in a safe location with proper locking mechanics. This file will be kept for 5 years before they are destroyed. This was done with the intention of reducing the risk of data theft as the site was not disclosed. During and beyond the period of study, the communication channels remained open and cordial between the participants and the researcher. All activities that might become potentially harmful and risky to the participants during the data collection period were disclosed.

RESULTS

This section describes the field note, research setting, demographics, data collection, data analysis, evidence of trustworthiness, and study results. The chapter concludes with a summary. After the data analysis, where codes were assigned, categories were organized, and emerging themes were analyzed, the themes were reviewed to determine their significance to the Research Questions. Table 3 shows the specific themes that were generated from the interviews and the number of occurrences the participants mentioned them. The percentage of their occurrence was also noted below.

TABLE 3
DATA ANALYSIS CODES AND EMERGING THEMES FROM THE INTERVIEW PROCESS

Theme	Number of occurrences	Percentage of occurrences
Theme 1: Change management and adaptation	10	100%
Theme 2: Agility and flexibility in processes	9	90%
Theme 3: Comprehensive stakeholders' analysis	8	80%
Theme 4: Defining effective policies and objective	10	100%
Theme 5: Designing and executing digital implementation plans	10	100%
Theme 6: Developing and supporting cooperate culture	9	90%
Theme 7: Developing a measurable performance standard	8	80%
Theme 8: Enhancing internal control and processes	9	90%

Theme 1: Change Management and Adaptation

Change management and adaption were the first theme that emerged from the analyzed data from the semi structured interview, document review, and notes taken. Ten participants, representing 100% responded that change management and adaptation was what business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated "the application of change management model and training staff to adapt to the new change was the strategic information adopted." P2 mentioned that change been a constant thing that allowed them to keep changing to suit the business dynamism. P3 and P4 both mentioned change management as tool to business creativity and sustainability.

P5 stated: "Although our business was created to serve in the educational space in Ghana, during the COVID-19 pandemic, we have to change to the sales of palliatives, such as hand sanitizer, sanitizer machines, and we also changed from full time work to working from home. We responded to change and remain in business to see the end of the pandemic."

P6 mentioned, "we keep changing our customer service methodologies and adapting to new technologies so as to remain relevant in the marketplace." P7 and P8 both mentioned how changing from only physical meetings to virtual meetings help to sustain their business during the pandemic. P9 equally aligned on change management and adaptation as a piece of vital strategic information required for sustainability. P10 stated "initially we hired 4 staff in the textile industry, but with the current reality of high inflation, we have to reduce our human recourse to protect the business."

Theme 2: Agility and Flexibility in Operations

The second theme that emerged from data from the semi structured interview, document review, and notes taken was agility and flexibility in operations. Nine participants, representing 90% responded that agility and flexibility in operations was the business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years.

P1 stated "We built our business on agile operations. The decisions are based on the circumstances. Our response time is usually prompt and responsive so as to beat competitor's bureaucratic operations." P2 mentioned: "Our drivers and other operations defined their core values as responsiveness, agility and flexibility, and excellent turnaround time." P3 and P4 mentioned that remaining agile and flexible has been one strategy that enables them to be relevant to current and existing customers.

P5 stated, "to remain sustainable, we ensure we create a relationship with the sole reason to have a long-term relationship with the client and also to transfer our agile approach to our clients." P6 stated "the first word we communicate at training school is agile and flexible approach when discussing with a new client at new locations or through online service creation." P7 stated "even at the MD/CEO level, we have an open-door policy, an agile approach to business." P8 and P9 both agreed that flexibility does not mean weakness in the first place. Flexibility is a term that describe how organization can respond to uncertainties.

Theme 3: Comprehensive Analysis of Stakeholders

The third theme that emerged from the analyzed data from the semi structured interview, document review, and notes taken was a comprehensive analysis of stakeholders. Eight participants, representing 80% responded that a comprehensive analysis of stakeholders was what business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated "we have stakeholders such as Ghana Standard Authority (GSA) whose function is to maintain quality in the products and services offered by organization. Not meeting their set standards could have negative impact on business continuity." P2 mentioned that the food industry's ability to satisfy the criteria set by the food and drug authority (FDA) was critical to success. P3, P4, and P5 all revealed how Ghana investment promotion centre has helped their business to receive grants which has assisted in business sustainability.

P6 stated: When we started, soon we realized that several government bodies, community, and staff are the stakeholders to manage effectively. For the government bodies, we have co-associates who agree on negotiated annual bills. For the community, we ensure that we pay the dues as they advise such dues. And for staff, we ensure that training, welfare, and work-life balance is maintained. P7 mentioned that having an insider in the government agencies could help you manage the frequent bills that are served by government especially to new business. P8 stated "we identified all the stakeholders in our business, at least those that existed before us. We ensure that the administration department have a desk that manages all the affairs and issues from stakeholders."

Theme 4: Creation of Business Policies and Objectives

The fourth theme that emerged from the analyzed data from the semi structured interview, document review, and notes taken was creation of business policies and objectives. Ten participants, representing 100%, responded that creating business policies and objectives was the business strategic information

women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated, "If there is one document that has helped in our sustainability, succession planning and business continuity, that document is the policies and objectives of the company; these documents are updated quarterly and annually. The goal of the objective is to give a clear direction of where the business wants to be based on the current human, material, and financial resources."

P2 stated, "we developed policies and objectives every year that serve as lens that underpin operational activities." P3, P4, and P5 mentioned that having a clear business objective around your mission and vision statement and pegging those objectives with key performance indicators has helped in shaping the business. P6 and P7 added their voice to reaffirm the importance of policies and objectives in ensuring unity of command and unity of control across the organization. P8 stated "the business objectives we have set for the past 5 years gives a clear direction of what we want to achieve." P9 stated, "we developed policies around all operational activities and that document help in training, transfer, promotion, new staff, and meetings." P10 responded, "each year we review the last years' objectives and analyze what has changed and what area needs improvement and customer focus. This strategy has made us tick over the years."

Theme 5: Designing and Executing a Digital Implementation Plan
The fifth theme that emerged from the analyzed data from the semi structured interview, document review, and notes taken was designing and executing a digital implementation plan. Ten participants, representing 100% responded that designing and executing digital implementation plan was the business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated that "implementing the digital plan was why the business survived the COVID-19 pandemic. No one could travel or attend physical meetings, save digital platforms."

P2, P3, and P4 all affirmed how the implementation of digital plan helped in customer recruitment across the 16 regions in Ghana including the capital city, Accra. P5 stated "we have added e-commerce as a department in the organization since we deployed digital front. The digital plan executed has made our company relevant to the generation P and Q, the youth in schools, and in our society." P6 mentioned how the deployment of digital plan such as partnering with technology companies had become a viable merger which has allow 24 customers reach and services. P7 stated "the digital implementation plan created more products and services in our company which has allowed sustainability for the business." P8, P9, and P10 agreed to the digital implementation plan as a viable business strategy for business sustainability, especially during COVID-19.

Theme 6: Developing and Supporting Corporate Culture
The six theme that emerged from the analyzed data from the semi structured interview, document review, and notes taken was developing and supporting corporate culture. Nine participants, representing 90% responded that developing and supporting corporate culture was the business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated "the business culture we operated, though invisible was what grounded the performance and non-performance; developing a positive organizational culture helps the business to be sustained." P2 and P3 aligned that developing and supporting a healthy corporate culture was the invisible hands that carried the organization for success or failure. P4 stated "the corporate culture is more than the Ghanaian cultures. Ability to reconcile the several cultures to suit the corporate culture and ethics is one strategy we adopt in all businesses."

P5 and P6 mentioned that every organization has a culture which may be written in the vision and mission statement. It may also be found in the core values of the organization. At times, those who created the culture may have left the organization, but the culture will remain. We have used the ability to review organizational culture in customer's favor to sustain the business. P7 stated "our culture is deeply rooted to favor the customers first and the staff second. We have maintained this culture in the last 10 years, and it has helped in increasing customer retention and staff retention as well." P8 mentioned that "the culture of an organization determines the philosophy, success, or failure of an organization." P8 and P9 mentioned

that protecting a positive corporate culture and discouraging a negative corporate culture is to the organization's interest.

Theme 7: Developing and Measuring Performance Standards

The seventh theme that emerged from the analyzed data from the semi structured interview, document review, and notes taken was developing and measuring performance standard. Eight participants, representing 80% responded that developing and measuring performance standard was the business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated, "we ensure all task and duties are measurable and that they are linked with performance development review (PDR) which takes place every year. The measurement is to appraise who has done well, needs improvement, and has done worse. By assigning scale to every objective, we have been able to appraise objectively annually."

P2 mentioned: "Performance review is done weekly so as to have the best staff that believe in the organization. We carry out a 360-degree appraisal system where a subordinate appraises the superior in return." P3 stated "developing criteria for measuring performance has helped in business sustainability, customer services sustainability, and quality feedback sustainability." P4 and P5 mentioned: "The appraisal system is carried out objectively to tell at each time the strong and weak link of the organization. Training is recommended for those who require training, and promotions are recommended for those who have performed optimally." P6 stated "developing appraisal system make staff to operate at optimal level of productivity." P7 indicated: "We have an automated appraisal system that evaluate staff performance on monthly basis. We have used this system to replace the quarterly appraisal system and the organization had recorded progress based on the monthly appraisal system." P8 mentioned: "The appraisal system in our organization is used to put checks on staff on annual basis."

Theme 8: Enhance Internal Control and Processes

The eight themes that emerged from the analyzed data from the semi structured interview, document review, and notes taken were enhanced internal control and processes. Nine participants, representing 90% responded that enhancing internal control and processes was the business strategic information women entrepreneurs in Ghana need to lean to make their business sustainable beyond 5 years. P1 stated "the internal control is not a department per se, rather a process of responsibility and accountability where no individual employee can commence a process and end it. Rather, there is a dual check and balances in the system." P2 stated "we developed an internal control system where all transactions are cross checked by another dedicated staff and errors, irregularities and fraud are reported to management weekly. This system has helped in process improvement."

P3 and P4 mentioned that the internal control department reports directly to the MD/CEO to ensure their findings are not compromised. P5 said "the internal control system is to ensure an officer serves as a watch dog for every transaction. This put a check on the system." P6 stated "for us, the internal control also serves as the quality assurance personnel. We do not just appraise our staff, rather we also evaluate how our customers are satisfied with our products and services." P7 indicated "the internal control unit has help detect irregularities that would have greatly affected the organization. We ensure that personnel in the internal control are qualified individual in accountancy or quality assurance." P8 and P9 both affirmed that internal control system and process improvement has played a part in the sustainable status of their organization.

Summary of Findings

Eight themes emerged as responses to the research question. The themes are change management and adaptation, agility and flexibility in operations, comprehensive analysis of stakeholders, creation of business policies and objectives, designing and executing digital implementation plan, developing and supporting corporate culture, developing and measuring performance standards, and enhancing internal control and processes.

DISCUSSION, CONCLUSION, AND RECOMMENDATIONS

The key findings of this study were change management and adaptation, agility and flexibility in operations, comprehensive analysis of stakeholders, creation of business policies and objectives, designing and executing a digital implementation plan, developing and supporting corporate culture, developing and measuring performance standards, and enhancing internal control and processes. The eight themes and how they relate to the literature are discussed below.

Theme 1: Change Management and Adaptation

It can be inferred from this first theme that change management and adaptation is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme aligned with previous literature on change management and adaptation (see Akpinar & Ozer-Caylan, 2021). Change permeates all aspects of organizational life, and managing change effectively can give organizations a new way to identify organizational competency in the face of environmental complexity (Akpinar & Ozer-Caylan, 2021). The diversity of the environment could be used to describe environmental complexity. Organizations become complex due to various parts with interdependent interactions (Akpinar & Ozer-Caylan, 2021).

The complexity that leads to uncertainty can be separated into two categories: external complexity that results from the business environment, such as adapting to a new regulation for conducting business in a new location (Akpinar & Ozer-Caylan, 2021). Terrorist attacks, climate change, political unpredictability, strikes, diseases, natural disasters such as hurricanes or tsunamis, changing demographics, and social needs as a result of the aging populations of many established industrial nations have the potential to influence business practices (Akpinar & Ozer-Caylan, 2021). Internal difficulties that develop from within the environment, such as implementing new documentary systems or adapting new technology for conducting business with new clients, have also altered how business is conducted (Akpinar & Ozer-Caylan, 2021). Environmental complexity influences managers' decision-making regarding strategies and the survival and profitability of maritime firms (Akpinar & Ozer-Caylan, 2021; Ozdemir et al., 2020).

Theme 2: Agility and Flexibility in Operations

The second theme indicated that agility and flexibility in operations is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme aligned with previous literature on agility and flexibility (Fernandez-Giordano et al., 2021). Flexibility is a major component of change response, which is based on how a firm responds to external market changes (Fernandez-Giordano et al., 2021). Flexibility enables a company to modify operational responses and alter business processes in response to environmental demands (Fernandez-Giordano et al., 2021). The supply network's flexibility is crucial to flexibility management (Fernandez-Giordano et al., 2021). Businesses today face a wide range of difficulties such as rapid change, shorter product life cycles, a variety of client requirements, and higher demand uncertainty (Gligor et al., 2019). Although each of these problems poses a challenge, dealing with them all at once makes it more challenging for businesses to meet client needs promptly (Gligor et al., 2019). The idea of agility has been proposed to manage change, improve customer responsiveness, and control market volatility (Gligor et al., 2019).

Theme 3: Comprehensive Analysis of Stakeholders

The third theme indicated that the business strategic information for women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme aligned with previous literature on stakeholders' management (Wojewnik-Filipkowska et al., 2019). Wojewnik-Filipkowska et al. (2019) divided stakeholders into four categories (supportive, marginal, non-supportive, and mixed blessing) based on their propensity to work with or endanger an organization. Wojewnik-Filipkowska et al. categorized stakeholders based on their authority, importance, and power. These characteristics define the typology of stakeholders, and by gaining or losing one or more of them, they might shift into different classes (Chen et al., 2022). Stakeholder identification is often a collaborative process involving different techniques and

more stakeholder inclusion (Chen et al., 2022). The method of categorizing stakeholders might be top-down or bottom-up (Chen et al., 2022). Matrix-based top-down classification according to chosen attributes is possible. The stakeholder-led strategy, in which stakeholders organize themselves into self-made groups, can be the foundation for the bottom-up approach. The stakeholders are prioritized based on classification based on how much they can influence and be affected by a certain activity (Chen et al., 2022).

Theme 4: Creation of Business Policies and Objectives

The fourth theme indicated that the creation of business policies and objectives is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme aligned with previous literature on business policies and objectives contained in the business strategic document (see Hoglund et al., 2020). A public sector organization's strategy must pass three major criteria: It must be morally right and politically viable, it must be intended to provide real value, and it must be administratively and operationally practical (Hoglund et al., 2020) These three strategic foci have to be documented in the vision, mission, and objectives and backed by a business policy (Hoglund et al., 2020). The degree of alignment between the three tests must be maximized because each of the three is strategically significant (Hoglund et al., 2020). The strategic triangle is developed to demonstrate this congruence, with the nodes representing the authorizing environment, public value production, and operational capabilities (Hoglund et al., 2020). Most strategies, policies, and public services are created through collaborative settings and coproduction procedures (Hoglund et al., 2020). Numerous sectors that impact entrepreneurship, including regulatory affairs, commerce, the labor market, regional development, and social policies to assist entrepreneurship, have evolved at all levels of government (Hoglund et al., 2020). As a result, policymakers interested in boosting postsecondary students' participation in entrepreneurial activity may take into account the various specializations and goals that entrepreneurship programs can establish, building on students' justifications and goals expressed in the three strategic areas (Hoglund et al., 2020).

Theme 5: Designing and Executing a Digital Implementation Plan

The fifth theme indicated that designing and executing a digital implementation plan is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme aligned with previous literature on digital technology as a means of business expansion strategy (Deepu & Ravi, 2020). Digital technologies promote knowledge management methods and real-time information transmission (Deepu & Ravi, 2020). According to Deepu and Ravi (2020), the urge to adopt new technologies will transform supply chain and logistic business. Utilizing cutting-edge technology gives businesses a competitive advantage through increased sales and value creation (Deepu & Ravi, 2020). An organization's embrace of digitalization impacts various functional areas including quality, maintenance, inventory management, and production planning (Deepu & Ravi, 2020). The availability of cutting-edge digital technologies, varied requirements, their impact, and the readiness of supply chain partners to adopt such technologies should be considered when making the decision for the organization (Deepu & Ravi, 2020).

Digitalization's value has been recognized in many corporate areas (Gupta et al., 2022). Successful businesses around the world, such as Alphabet, Apple, and Microsoft, are proof of this (Gupta et al., 2022). Due to the growth of the digital economy over the last 2 decades, information processing has attracted the attention of many companies (Gupta et al., 2022). Businesses have countless chances thanks to digitalization. To thrive in today's market, businesses must constantly navigate, which is feasible only if they have access to knowledge and competent information processing capabilities (Gupta et al., 2022).

Theme 6: Developing and Supporting Corporate Culture

The sixth theme indicated that developing and supporting corporate culture is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme is aligned with previous literature on corporate culture such as brand and customer perception management (Ozdemir et al., 2020). By fostering positive perceptions of the business and communicating

with stakeholders about the corporate brand and its values, successful corporate brand management may lower the high costs of building and maintaining customer relationships (Ozdemir et al., 2020). To create and retain favorable perceptions and acquire a competitive edge, an organization's personnel must communicate with a variety of stakeholders including shareholders, the media, rivals, and governments (Ozdemir et al., 2020). One benefit of corporate branding is the ability to achieve a cogent focus for all goods and communicate consistent messages to all stakeholders (Ozdemir et al., 2020). Study findings from Thakur and Alsaleh (2020) revealed that a manager's attitude affects their intention to use the corporate website. However, developing countries see a greater impact of attitude on intention than do developed countries (Thakur & Alsaleh, 2020).

Theme 7: Developing and Measuring Performance Standards

The seventh theme indicated that that developing and measuring performance standards is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme aligned with previous literature on developing key organizational performance indicators (Awad El Araby & Salem Ayaad, 2019). Awad El Araby and Salem Ayaad (2019) noted that the components and variables of institutional performance are driven by a broad list of organizational determinants that have an impact on the effectiveness, direction, and rates of institutional performance at all levels. Because each organization can create its own model by the nature of its functions, regular activities, and types of governmental services, which are professionally carried out by each unit, the process of developing performance indicators is relative in a significant way (Awad El Araby & Salem Ayaad. 2019). To assess whether to enhance earnings or salaries or to develop more training, education, or coaching, managers or supervisors evaluate the performance of their subordinates (Na-Nan et al., 2021). Companies work hard to create effective, fair, and transparent appraisal systems and processes. When all employees accept the findings of evaluations and decisions, a positive work environment and increased effectiveness at the individual, group, and corporate levels ensue (Na-Nan et al., 2021). On the other side, unjust and biased appraisal procedures may hurt employees' attitudes, habits, and productivity at work as well as long-term business success (Na-Nan et al., 2021).

Theme 8: Enhance Internal Control and Processes

The eighth theme indicated that enhancing internal control and processes is the business strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond 5 years. This theme is aligned with previous literature on internal control processes for organization (Jung & Cho, 2021). Jung and Cho (2021) separated joint reviews into three distinct internal control areas (administrative, risk assessment, and operations) and distinguished between functional and administrative reporting lines. This strategy enables organization to use the unique characteristics of survey data, demonstrating how accepted norms impact how internal audit information is handled (Jung & Cho, 2021). The goals of modern internal auditing include finding significant flaws, preventing inconsistencies in financial reporting, keeping an eye on corporate governance transparency, and giving suggestions to continuously fix faults (Jung & Cho, 2021). Reporting on internal audits includes several facets and parts of internal company processes. Corporate governance processes must be modified to incorporate recommendations, and suggested corrective measures from internal audit reports and their long-term efficacy must be monitored (Jung & Cho, 2021). The effectiveness of internal controls is strongly and favorably correlated with internal audit function proficiency, internal audit quality control assurance level, follow-up procedure, and audit committee participation in analyzing the internal audit program and outcomes (Oussii & Taktak, 2018).

Limitations of the Study

The first limitation was that qualitative methodology is a subjective approach, and the findings may not be generalized. This study was limited to the interviews and details that women shared in Ghana (Accra); therefore, it may not be applicable throughout Ghana. Furthermore, this study was conducted in Accra, Ghana; a similar study in a different location in Ghana may produce different results. Other limitations included access to participants; due to the COVID-19 pandemic, social distancing had become the norm.

Having access to participant in a face-to-face interview was restricted. Another limitation was that participants who may have willingly allowed access to documents through physical contacts did not willingly send such documents through the internet, thereby limiting document review. To reduce this limitation, all participants signed an informed consent prior to further request of any form of documentation.

RECOMMENDATIONS

The recommendations for this study include recommendations for practice and future research. The recommendation for practice is grounded in the study's findings to provide strategic information women entrepreneurs in Ghana need to learn to make their business sustainable beyond five years. The recommendations for future research may allow the gaps and limitations found in the current study to be closed.

Embrace Change

The first recommendation is that SME owners embrace change and remain flexible and agile. This recommendation is grounded on both theme one and theme two. COVID-19 introduces a new normal to the world, leading many organizations to embrace activities such as virtual meetings, working from home, and enhancement in the supply chain and logistic business to accommodate the new ways of performing the same customer delight in business. Organizations that could not adapt to the changing times could not remain sustainable beyond COVID-19. The pandemic is not the only new normal that brought changes. Change keeps happening and the ability to adapt to a new change remain important to the survival of the organization.

Stakeholders' Management

Ghana has several stakeholders such as government, community, competition, employee, and vendors. The ability to manage these stakeholders whose needs may be conflicting yet remain peculiar is significant to manage effectively and efficiently. SME owners must have a viable structure that could respond to the demand of the stakeholders. Responding to such demand in time has earned the participants interviewed to remain sustainable for 5 years and beyond.

Teach Business Policies and Objectives to SME Owners

SME owners and employees may not know the importance of business policies and the business objectives. It is recommended that every business create an avenue to teach every employee the objectives of the business and support those teachings with policy creation. Policies should be written that would serve as reference points to the organization's new and old staff. Such policies may help give a step by step to new staff and ensure errors, irregularities, and fraud is minimized.

Subsidize Digitalization

The cost of digitalization may be high for a new entrepreneur, yet the benefits far outweigh the cost. It is recommended that government support entrepreneurs in Ghana on digital subsidies so that all entrepreneurs could up-scale their services. The investment in digital for a period such as 2020 is an investment worth it, for the business continuity, and for the individual working in the company as well as the customers waiting to be served adequately.

Strengthen Internal Control

It is recommended that every organization initiate and sustain an effective internal control system. Internal control is not just a department but a system involving everyone doing the right operations for the business. Internal control should take a proactive and not reactive measure in organization. Staff outside the internal control should understand the need for internal control in organization.

Theoretical Implications

The institutional theory as developed by Vossenberg in 2013 was used in this study. The concept presented by the theorist is that in low-income economies, women entrepreneurs are expected to play a more prominent role in self-employment, job generation, developing a viable private sector, and in providing women with successful careers. This concept aligns with the problem, purpose, and research questions because the topic explored was business strategic information women entrepreneurs in Ghana need to learn to overcome challenges and ensure sustainability beyond five years. The conceptual framework served as a lens for developing the interview protocol used during the data collection.

Methodological Implications

One of the implications of a qualitative method is the limitation for transferability. Women doing business in Ghana were the participants for this study, women in Nigeria may share a different opinion. Multiple case study was the design use for this study, using phenology or narratives may give other insight into the study. A quantitative method research may lead to transferability and generalization of the study. Using a larger sample size may also give a more feasible ground than the 10 participants selected in this study.

CONCLUSIONS

Eight themes emerged as responses to the research question. The themes are change management and adaptation, agility and flexibility in operations, comprehensive analysis of stakeholders, creation of business policies and objectives, designing and executing digital implementation plan, developing and supporting corporate culture, developing and measuring performance standard, and enhancing internal control and processes.

The predominant socio-cultural restrictions relating to women's ownership of assets and resources prevent many women from accessing loans that would help expand women's entrepreneurship businesses (Boateng, 2020). The extended family system, which is common in the Ghanaian setting, tends to put pressure on businesswomen to help take care of family members in the extended family (Boateng, 2020). Due to this, businesses, especially family-owned ones, tend to have little money for operation and expansion, as most of the income is spent on other family members' needs. The study may be significant to positive social change, women employees will increase business sustainability, employment will increase as a result of business sustainability, poverty reduction would be experienced in Ghana, community development, and improvement in the standard of living.

The completion of this study will hopefully contribute to an increase in women's employment, business sustainability in women's businesses, poverty reduction, community development, and improvement in the standard of living if decision-makers review and analyze the findings from this study. In addition, women entrepreneurs and leaders could gain insight from this study by training women entrepreneurs on how they could survive in business, have quality life, support their community, their family, and ultimately support the government in tax payments.

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APPENDIX: CITI CERTIFICATE