



Original Article

Which Skills SME Managers Need to Enter Foreign Markets: An Imperial Study in Vietnamese Agricultural SMEs

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Abstract: In the coming years, Vietnamese agricultural enterprises, many of which are SMEs, are looking forward to numerous development opportunities. In particular, the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) has officially come into effect, opening up great opportunities for the export of agricultural, forestry and fishery products into an extremely large and promising market. However, doing business in the foreign markets, which contain a lot of risks, is not easy for SMEs. Among issues that Vietnamese agricultural export SMEs are facing, poor management capacity is seen as the one of the key constraints. This paper investigates the training needs of Vietnamese agricultural SME managers with regard to skills they need to penetrate international markets. To investigate training needs of Vietnamese SME managers, qualitative methodology with the participation of 124 Vietnamese SME managers was used. A series of market entry skills was emphasized such as those that help to analyze markets, to develop new markets, to get better understanding about potential/ target/ traditional markets. The research results are expected to be useful for SMEs and training/consulting institutions as well as government agencies in developing training programs to support Vietnamese SMEs in exporting agricultural products. The paper also makes a contribution in developing the body of knowledge related to human resource management in emerging markets such as Vietnam.

Keywords: Vietnam, agricultural product export, technical barriers, management capacity, market entry skill.

1. Introduction

SMEs play an important role in the agricultural export of developing countries, particularly when these countries have increasingly participated in the global supply

chain. In fact, the contribution of Vietnamese SMEs to agricultural export is still insignificant, and mainly through indirect export. However, thanks to technology innovation and e-commerce advancement, the potential of Vietnamese agricultural SMEs to join in direct export has been on the increase. Vietnamese agricultural export SMEs have also received more and more support from the government in their business activities.

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In the process of seeking foreign markets, Vietnamese agricultural SMEs have faced a lot of challenges with regard to the fluctuations of foreign markets, cultural differences, business risks in international markets, and particularly, technical barriers set by importing countries to limit the volume of imported agricultural products. Due to the shortage of finance, technology, and especially human resources, Vietnamese SMEs always find it hard to overcome such difficulties to get better success in export. This paper, therefore, aims to develop training programs to support Vietnamese SMEs, based on their actual needs related to skills to penetrate foreign markets.

2. Literature review

2.1. Training and training needs identification

In SMEs, the innovation of the management team is strongly important [1]. Jenny and Escriba-Esteve et al. also emphasize that the flexibility and readiness for innovation in SMEs is greatly affected by the management capacity, especially that of the senior management team, in all business activities and stages in the enterprise [2, 3]. The important mission of being the decision-making team and responsible for strategic and vital decisions for the development of SMEs [4, 5] and their management capacity, along with other factors such as the cooperative working environment, which encourages and recognizes multi-dimensional views and opinions in enterprises, has a great impact on the innovation effectiveness in particular and on the performance of SMEs in general [6]. Previous studies such as that of Kearney et al. also emphasize that management capacity is directly linked to the performance, innovation and development of SMEs. Management capacity strongly affects the use of enterprise resources, on the innovation and cooperation among enterprise members [7].

Lee, Spector et al. (1963) define training by emphasizing the improvement of skills through training. Accordingly, training is understood as

“instruction intended to improve performance or support learning of a specific level of knowledge & skill required to perform some aspect of a job or task” [8, 9]. Training has always been seen as an extremely important activity in human resource management as it relates to the ability to improve performance for both businesses and individuals, through significant improvements in behaviors in the workplace [10-16].

Training activities for managers have some specific characteristics, especially those for SME managers. Gerber emphasizes that SMEs are often formed by experts who are “technically proficient” in certain areas. For example, a person who is good at accounting, or a skilled carpenter, may be very good in his field, but often lacks management knowledge and experience. They can do their job very well at a master level, but they are seldom assigned to a management job, and do not often show initiative to equip themselves with management knowledge. Both the management experience and management skills of many SME managers are lacking and weak. Therefore, they easily encounter troubles related to management when operating businesses. Such problems become more serious when their businesses develop and expand. At that moment, SME managers are not capable of managing, due to a lack of knowledge and skills. A low level of management can be accompanied by a series of other weaknesses, easily resulting in the failure of the enterprise [17].

According to Huang, the training process consists of particular stages, such as investigating and identifying training needs, designing plans for training, devising training objectives, selecting methods to deliver training, conducting training programs, evaluating results of training, and documenting training records [18]. Mayfield also shared the view with Huang when identifying stages of training process, including Analysis, Design, Development, Implementation and Evaluation (ADDIE model), in which training needs analysis aims to set up training goals. In other words, the outcomes of skills, knowledge, and

abilities which trainees are expected to gain are created in this step [18, 19].

Historically, training needs analysis may be seen as the phase or tool by which the training content is determined. According to Tracey (2004), training needs analysis is defined as: “The first step in the training process, designed to identify performance gaps that can be remedied by training. It consists of surveillance, investigation and data analysis” [20].

Pratik emphasizes training needs analysis as an important basis for the entire training process (skill/knowledge/attitude improvement), as well as the development process (focus on development for the future business). Accordingly, training needs analysis helps managers to have an overall view of the organization and business activities as well as problems that enterprises are facing and possible solutions to turn challenges into success by applying training. Besides, this activity helps analyze the needs of both businesses and individuals in the organization, at different levels, to develop training and development solutions in order to improve operational efficiency. Organizations and individuals, based on the outcomes of training needs analysis, may develop appropriate plans for both training and development. Solutions may not only be related to training but also to other supports to enhance the overall operational capacity of the whole enterprise. The analysis of new requirements such as those from technology advancement or new barriers in the markets should also be considered in the process of training analysis [21].

2.2. Training needs with regard to market entry skills

An inadequate understanding of overseas markets and the shortage of information to analyze markets are identified as major barriers for SMEs in international business [22]. When entering foreign markets, many current and potential exporters find that because of a shortage of information, they encounter difficulties in identifying foreign business

opportunities by locating, analyzing and selecting foreign markets, as well as in making contact with potential customers in international markets [23, 24]. Such information is obviously helpful in reducing the uncertainty in an international business environment. Many exporting problems can be solved if managers have the ability to effectively use relevant, accurate and timely information. In contrast, if the manager lacks the knowledge that this information provides, the unfamiliarity and uncertainty of doing business in international markets may increase [22].

An inability to collect, disseminate and use export market information is believed to have a detrimental impact on the export performance of a firm. Toulouva, Votoupalova and Kubickova argued that the obtaining of relevant market information prior to entry determines the success of SMEs in internationalization [25]. However, Czinkota and Ronkainen indicated that in searching the data required for market investigation, there could be problems with regard to the source, the comparability, and especially the quality of the information needed. For example, the data might be inaccurate, outdated or incomplete. In addition, the constraints of time, resources and expertise may be major factors that inhibit SME managers from adequately investigating international markets [26].

Authors such as Javidan, Teagarden and Bowen; Nordstrom and Kleiner; and Yu et al. have stated that foreign market entry skills are one of the most important for managers who wish to conduct international business [27-29]. According to Javidan, Teagarden and Bowen, managers in the international context are required to have effective international business knowledge to expand their business. Further, they need adequate understanding about behaviors of customers and the strategies of rivals in foreign markets [27]. In addition, Nordstrom and Kleiner highlighted that international managers also need skills to effectively access overseas markets. The managers should have skills that not only address benefits and market attractiveness, but

also any risks and threats of potential foreign markets. In addition, these managers need to conduct and investigate market dynamics to predict the direction their companies should take, as well as to develop relationships with foreign partners and to seek opportunities [28]. A good understanding of international trade practices was also deemed important for international managers in the study of Yu et al [29].

2.3. Vietnamese agricultural SMEs in internationalization

Vietnam's agricultural export has had many prosperous developments due to increased market demand, improved product structure, high technology application and tax incentives, which encourages the cooperation and investment in agriculture. The leading driving force for agricultural export development comes from the integration process, as well as the agricultural restructuring towards higher value-added and sustainable development, promoting the linkage of stakeholders and increasing investment and the application of high technology in agriculture [30].

A great number of Vietnamese agricultural products, especially Vietnamese fruits, are increasingly present in fastidious markets, which in turn requires much better quality. Capability of entering difficult markets is expected to bring "double benefits" by avoiding the dependence of agricultural products on one market and helping farmers change habits and production methods, moving from "selling what you have" to "selling what the market needs". This is also an indispensable direction that agricultural enterprises should follow in the context that Vietnam is becoming increasingly integrated into the world market. Currently, the US has allowed a series of Vietnamese fruits to be imported, namely white and red flesh dragonfruit, rambutan, longan and lychee (requires irradiation) and is continuing to complete procedures to allow importing of mango and star apple fruit. Not only in the US market but in many other fastidious markets

such as Australia, Japan, Korea, New Zealand and especially Europe... Vietnam's export fruits have increased in both quantity and value [31].

In the coming years, Vietnamese agricultural products and enterprises, many of which are SMEs, are looking forwards to many opportunities. In particular, the CPTPP Agreement officially came into effect, opening up great opportunities for the export of agriculture, forestry and fishery products into an extremely large and promising market. However, the quality of agricultural products of Vietnamese enterprises, especially those of SMEs that meet international quality standards for export growth, is another issue. Generally, the capacity of Vietnamese SMEs to meet the strict requirements of the international market is very limited. A key reason for this problem is that Vietnam's agriculture is still small. In addition, the product quality is inconsistent, the chain production organization is not effective, the response to the quality, labor and intellectual property standards proposed by the CPTPP is very low. In this situation, supports related to the technology application and human resources are strongly needed. With limitations of resources and the shortage of foreign investment, SMEs desperately need support from the government. Solving a range of problems such as applying a good agricultural practice standard, GAP standard or a HASAP standard requires government support policies to raise awareness and gradually accumulate resources to meet these standards [32].

3. Research methodology

3.1. Research objectives

Based on the literature related to training and training needs and market entry skills needed in internationalization, this paper aims to explore the training needs of Vietnamese Agricultural SMEs to "go global". Therefore, perceptions of Vietnamese agricultural SME managers with regard to market entry skills needed to export their products were first

investigated. Subsequently, implications related to relevant training programs are then provided. Research outputs are expected to be beneficial to SME managers and training/consulting institutions in assisting Vietnamese SMEs to expose their agricultural products to overseas markets.

The following main research question has been investigated and guides this study:

What are the perceptions of Vietnamese agricultural SME managers with regard to market entry skills needed in internationalization?

The interview protocol was developed based on the literature related to market entry skills needed in business integration. The similarities and differences among perceptions of SME managers were examined, which assisted the researcher in analyzing qualitative data.

Questions in the interview protocol were set to seek the perceptions of Vietnamese agricultural SMEs with regard to skills to enter foreign markets, such as those to help managers research markets, develop new markets, adapt to market fluctuations, or better understand potential/target markets. Not only were main questions set in the protocol, but also probing questions were provided to interviewees, based on new ideas arising during the interviews.

3.2. Data collection

According to Saunders, Lewis and Thornhill, in studies where the perceptions of participants are investigated, the qualitative method should be used [33]. In the study on training needs with regard to market entry skills of Vietnamese agricultural SMEs, using semi-structured questions assisted the researcher in obtaining a deeper understanding of the skills that Vietnamese SME managers need to internationalize their agricultural products. Numerous opinions of SME managers were shared, which supported the researcher in developing qualitative data in both breadth and depth [33, 34].

One hundred and twenty-four (124) Vietnamese SME managers operating in the agricultural business field agreed and joined this research. These managers come from different provinces in the north of Vietnam. The relevance comments of government officials are also sought in this study. The qualitative data were collected during the period between December 2018 and May 2019.

The qualitative interview questions were sent to participants by various methods. For managers who agreed to join face-to-face interviews, the interviewer asked interviewees to set the location and time appropriate to the interviewee. For those who preferred to answer via email or write on the print interview protocol, emails and print copies were sent to them. Based on the answers of participants collected in various interview methods, the researcher conducted a process of data analysis. For interviews conducted by face-to-face interview, the audio files were then transcribed for analyzing data.

3.3. Data analysis

In this study, the step-by-step qualitative data analysis procedure suggested by Creswell was used to systemize the data. Accordingly, the researcher organizes the data, conducts a preliminary read-through of the databases, codes, and organizes the data in the format for interpretation. The qualitative QSR support software Nvivo was used in the process of data analysis [35].

4. Results

4.1. Training needs on market entry skills perceived by Vietnamese agricultural SMEs

In this section, the training needs perceived by Vietnamese agricultural SMEs to internationalize business, particularly to overcome technical requirement barriers are investigated and presented. Each participant was coded and the description on interviewee

demography is provided in the index of the paper.

- Skills to identify and analyze international business market.

To begin with, in order to understand foreign markets to overcome barriers, Vietnamese SME managers in this study would like to equip themselves with general understanding about the international business environment. More specifically, they want to gain skills to identify and analyze international business markets. Studies on agricultural export markets may help them to make appropriate preparations, as shared by one manager:

“Gaining the skills of market analysis helps businesses examine the extent to which their capacity may fit the requirement of markets” (M-1).

SME managers emphasized the skill of analyzing and assessing international markets as a prerequisite, *“impact directly on business performance” (M-2)* and *“on the development orientation of export enterprises” (M-3)*. Only when an intensive analysis and assessment of the market, especially those on the adaptability of the enterprises’ products to the requirements and barriers of the markets are made, then enterprises may choose target export markets. With good market analysis skills, businesses may not only meet the market requirements and overcome barriers, but also actively *“identify and capture export opportunities” (M-4)*. Based on such understanding, SMEs may develop investment strategies, marketing strategies and select suitable products for export.

In particular, understanding foreign market barriers helps SMEs to make timely adjustments. Not only the understanding of factors such as market demand, competitors’ characteristics, but also an awareness of export standards, is strongly needed for SME to get success in competition. Although SMEs may satisfy customers’ needs and have strategies to overcome their competitors, but cannot meet export standards, it is impossible for them to enter foreign markets. Therefore, apart from the concept of *“seizing export opportunities”*, the

managers in this research also emphasized the concept of *“select appropriate markets” (M-5)*. One manager shared:

“Market research is an important skill because it determines the success or failure of a product. In addition to researching customers’ needs and competitors’ products in the market, businesses must pay attention to export standards” (M-6).

Another SME manager stressed: *“skills to investigate markets, to understand technical barriers have a great impact on the agricultural export performance” (M-7).*

SME managers in this study also highlighted a range of factors they want to investigate when analyzing a market, which are seen to directly affect sales performance, such as export barriers, competitors’ strategies, consuming trends and substitute products... To analyze markets, to understand both opportunities and threats from the market, SME managers are required to be equipped with numerous skills, including *“market segmentation skills, target market identification skills, competitive advantage analysis skills, marketing strategy planning skills, new product development skills, quality management skills, and branding skills” (M-8)*. Based on an adequate market understanding, *“SME managers may make plans and take actions to cautiously penetrate investigated markets” (M-22)*. In the context of increasingly stringent trade barriers, with effective market analysis skills, SME managers may find it easier to *“identify agricultural products that may meet the technical requirements from international markets, including difficult ones” (M-9)*.

- Skills to evaluate and develop new markets

Regarding market research skills, SME managers in this research also emphasized the skills to evaluate and develop new markets. Accordingly, developing diverse markets, *“capturing opportunities in potential markets” (M-10)* is an indispensable requirement in the enterprise’s development. Especially, developing new markets when current markets are saturated or show signs of decline is an

effective measure for the existence and revenue increase of businesses.

SME managers also stressed that new market development should be compatible with new product development and vice versa. When developing new products and new markets for the products, especially their barriers should be taken into account. Current products may fit current markets, but may not be accepted in new markets. At that time, changing, improving, even choosing other export product categories is needed.

- Skills to evaluate and analyze changes in the market

The success of business not only comes from subjective efforts of enterprises, but also from many objective factors of the market, including changes. Thus, SME managers in this study also wanted to gain skills to analyze changes in foreign markets. They expressed their special attention to changes relating to policies and regulations, especially requirements and barriers in export. Understanding market changes also helps SME managers to identify “*which products are being restricted or promoted*” (M-11). One SME manager shared:

“Vietnam is currently in the upward trend of integration, without timely updates of changes from export markets, we cannot timely satisfy markets’ requirements” (M-12).

SME managers also highlighted that in the economic integration, barriers relating to technical standards are increasingly stricter, creating more and more difficulties for export SMEs. Therefore, SMEs need to understand clearly such requirements to develop appropriate strategies. In order to overcome difficult barriers, SME managers are required to “*actively learn and update changes from the market, so that we can master the regulations*” (M-13). Furthermore, SME managers also need to enhance learning skills and conceptual skills to acquire advanced knowledge to cope with market fluctuations. With such valuable knowledge and skills, SME managers need not only to identify and analyze but also forecast changes from markets.

- Understanding of specific potential/target/traditional foreign markets

+ Understanding of specific markets

Understanding of specific markets is also a desire shared by SME managers in this study. SME managers wanted to have a sufficient understanding of supply-demand as well as requirements/barriers related to their products in specific approaching markets. According to SME managers, each market has particular regional characteristics related to factors such as geographical characteristics, development levels, and trade protection levels. This requires SMEs to “*regularly update information on standards of regions and countries to which they intend to export*” (M-14).

In particular, requirements with regard to export standards of specific markets are normally extremely different. These require export SME managers to acquire a clear understanding of such specific requirements of markets to which they want to export. Based on that, they may have a good preparation to meet strict requirements/standards. When asked about market-researching skills needed to export products, one SME manager emphasized:

“I want to be equipped with skills to learn about the standards of specific markets that my business tends to export. Because each market has its own strict standards, we must learn thoroughly to process agricultural products to meet the standards” (M-15).

One SME manager shared the need to explore technical requirements in specific markets:

“I want to have an understanding of the standards related to organic agricultural products export in the US, EU, Japan and, Australia markets, because my company tends to export agricultural products to these markets” (M-16).

+ Understanding of potential/target market

Understanding of specific markets is also a premise for SMEs to identify potential markets for their export activities. Specifically, SME managers would like to know the trading potential of the market, and also the “*potential*

technical barriers that our products have to overcome". Good specific market research skills may help SMEs determine the extent to which their export product may meet the needs of potential consumers, export requirements and standards set in these potential markets, thereby helping SMEs *"identify difficulties and risks that may be encountered in order to build a long-term strategy for SMEs"* (M-18).

Potential demand for export products is an issue; the ability to meet export requirements of these potential markets is another. Therefore, immediately after determining "whether the market has demand for our products", SME managers must *"find out technical requirements that the market sets for our products to take action to enter these markets"* (M-19).

For SMEs, identifying correctly potential and target markets is becoming more important. With small scale and limited resources related to capital, human resources and business experience, seeking markets for SMEs to enter is much harder, compared to large-size enterprises. Especially, demanding markets require much more efforts of SMEs to satisfy the needs as well as to compete successfully with current competitors. Therefore, one SME manager emphasized that *"only when we fully understood technical standards did we make a selection of right target markets"* (M-5).

With the limited capability of SMEs, a question that export SME owners must answer is *"which is the most appropriate market for SMEs"*. From the viewpoint of many SME managers, this is the market that SMEs may easily enter, as shared by one SME owner:

"I need skills to identify an agricultural export market that is best suited to my business and my export products so that my company can easily overcome technical barriers" (M-8)

+ A deeper understanding of the traditional market

Besides potential markets, SME managers also need a deeper understanding of traditional export markets. With such understanding, along with continuous updates on the fluctuations of the traditional market, SMEs will be able to

"analyze and handle issues related to traditional markets" (M-20).

All in all, SME managers in this study emphasized that only with full understanding of potential and current markets, SMEs may get success in export. In other words, *"the more understanding about the market SMEs have, the better SMEs may enter foreign markets"* (M-21).

4.2. Training needs on market entry skills perceived by government officials

In this study, apart from Vietnamese agricultural SME managers, the perceptions of government officials with regard to training/support needs on market entry skills are also sought. Accordingly, agricultural Vietnamese SMEs are facing a lot of challenges in penetrating foreign markets, particularly those related to technical barriers. For example, difficulties in exporting vegetables of Vietnamese SMEs may stem from the level of pesticides which is not accepted in importing markets. She took an example *"Australian and Thai importers set very strict standards for exporting flowers, which causes extreme difficulties for Vietnamese exporters"*. In another case, in 2015, exporting tea by SMEs in Lam Dong province faced difficulties due the wrong information regarding herbicide used in tea plantations in Lam Dong province. In such cases, the support of government agencies in clarifying information, as well as in working with foreign government agencies is strongly needed.

Not only support in seeking essential market information, but support in enhancing export human capacity is also emphasized by government officials in this study. A great number of employees in agricultural SMEs lack skills such as foreign language skills and e-commerce skills to research market information. Therefore, support such as organizing seminars/workshops with the guidance of experts in a range of aspects, such as market investigation, e-commerce, digital

marketing and technical barriers of some key markets,... are firmly needed.

4.3. Implications

Based on the previous investigation on foreign market entry skills perceived by SME managers, the follow section suggests relevant training programs. To begin with, training programs provided for Vietnamese agricultural SMEs should focus on sufficient understanding about the international business environment. SME managers may thus gain in-depth understanding of the business environment that they are currently trading in or planning to penetrate. They may also get insight into the competitive environment and evaluate the potential of their business. SMEs may be able to assess their own strengths and weaknesses to seek suitable opportunities for their business growth.

Training courses may introduce SME managers to various external factors and forces that surround SMEs when exporting. This content may be related to factors of macro environment such as (1) Geographical environment (Foreign country's climate, topography, natural resources and people); (2) Economic environment (Economic development, income - GNP and Per Capita income - expenditure pattern, infrastructure); (3) Financial environment (monetary and fiscal policies, commercial and foreign investment policies, balance of payment account); (4) Demographic environment (size, age and gender wise composition of a population); (5) Socio-cultural environment (language, aesthetics, education, religion and superstitions, attitudes and values, material culture, technology, social groups and organizations and business customs and practices); (6) Political environment; (7) Legal environment and (8) Ecological environment. The factors of the micro environment which directly influence the firm's decisions and operations should also be included. These consist of suppliers, market intermediaries and services, organizations, competitors, customers and the general public. The effect of the international business environment on SMEs' strategies to help them develop appropriate strategic and tactical decisions, in the consideration of various

components of domestic, foreign and global environment, should also be presented to SME managers.

Following the content relating to the international business environment, training courses may then provide SME managers with knowledge of marketing research. Learners may be equipped with skills to define goals for marketing research and to apply various research methods to market research. In particular, the course may help SME managers to design an effective questionnaire and launch surveys for the target audience, to analyze survey results, perform basic calculations, synthesize findings and develop and deliver insights. Assignments to practice the concepts covered in the lectures should also be provided to trainees. A further area of research which SME managers may apply in the course is into their customers where they will learn techniques for analyzing the customer base, their buying preferences, and their contribution to the SMEs' profitability.

When it comes to knowledge to develop new markets, the training course may first help SMEs to address a number of challenges to avoid costly mistakes. Trainees should be equipped with an understanding of local markets, their tastes and customs. Also, the course may provide trainees with cultural intelligence and communication skills for their employees to maximize the benefits of operating in a new market.

In terms of changes in the markets, especially in economic integration, workshops with the involvement of various stakeholders such as business experts and SMEs operating in the same fields should be created. In these, the changes, especially those related to regulations such as the technical requirements of export markets, should be updated. Then, the experience in dealing with changes of other SMEs may be useful for SMEs, particularly the new ones.

Training courses on specific market research should focus on the methods to adapt to the requirements of these specific markets such as export barriers of the specific markets. Such a course cannot cover numerous countries, therefore, countries should be grouped in one region, or have similar characteristics related to business customs,

culture or legal system. SMEs trading similar products may also be grouped to be trained about specific markets for their business. More importantly, the cooperation among SMEs may be established and developed in such courses, which is extremely useful for SMEs with limited resources to support each other to enter foreign markets.

5. Conclusion

This paper has provided discussion on the skills that Vietnamese SME managers need to internationalize their agricultural products. Perceptions of Vietnamese and state officials related to skills to conduct international market research and to identify potential/target markets were investigated and presented. Accordingly, a range of skills were firmly addressed such as those that help SMEs to identify/analyze international markets, to develop new markets and to adapt to market fluctuations. Some implications to develop appropriate training programs were also provided to assist SME managers and training/consulting institutions to take steps to enter foreign markets successfully.

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Participant descriptions

The following table describes interviewees whose direct quote was used in the data analysis section

	Business fields	Enterprise types	Locations
M18 = M1	Agricultural trade	Limited Company (Ltd.)	Hanoi
M29 = M2	Agricultural manufacture & trade	Limited Company	Hanoi
M30 = M3	Agricultural manufacture & export	Joint Stock Company (JSC)	Hanoi
M74 = M4	Agricultural export manufacture	JSC	Nam Dinh
M113 = M5	Agricultural Import & Export	JSC	Bac Giang
M46 = M6	Tea export	JSC	Lai Chau
M82 = M7	Tea export	JSC	Son La
M115 = M8	Agricultural export	Ltd	Bac Giang
M120 = M9	Agricultural trade & export	JSC	Bac Giang
M75 = M10	Agricultural manufacture & export	JSC	Son La

M122 = M11	Agricultural export	Ltd	Bac Giang
M78 = M12	Tea export	JSC	Son La
M124 = M13	Agricultural export	JSC	Bac Giang
M102 = M14	Food & Agricultural export	Ltd	Bac Giang
M94 = M15	Food & Agricultural export	Ltd	Bac Giang
M43 = M16	Agricultural export	Ltd	Hanoi
M77 = M17	Agricultural & Seedling export	Ltd	Son La
M86 = M18	Sugarcane manufacture & export	JSC	Son La
M101 = M19	Food & Agricultural export	Ltd	Bac Giang
M85 = M20	Coffee manufacture & export	Ltd	Son La
M107 = M21	Agricultural export	Ltd	Bac Giang
M73 = M22	Agricultural export	Ltd	Ha Nam
