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THE IMPACT OF DIGITAL TRANSFORMATION ON ORGANIZATIONAL RESILIENCE AND ECONOMIC PERFORMANCE

Purpose. This study develops and empirically tests an integrated model explaining how digital transformation enhances economic performance and organizational resilience through the mediating roles of digital transformation strategy, organizational agility, and capital resilience. It addresses the need to clarify the organizational mechanisms through which digitalization generates value under conditions of uncertainty.

Design/methodology/approach. Data were collected from 213 employees of a private enterprise in Kazakhstan. The proposed research model was analyzed using partial least squares structural equation modeling (PLS-SEM) in SmartPLS 4 with bootstrapping. The measurement model was assessed for reliability, convergent validity, and discriminant validity before testing the structural relationships.

Findings. The results demonstrate that digital transformation significantly strengthens digital transformation strategy, organizational agility, and capital resilience. Digital transformation strategy and organizational agility positively influence economic performance, while organizational agility and capital resilience positively affect organizational resilience. The mediation analysis confirms that digital transformation improves both economic performance and organizational resilience indirectly through strategic alignment, adaptive capability, and financial robustness. The model explains 57.8% of the variance in economic performance and 42.4% of the variance in organizational resilience.

Originality. This study contributes to the resource-based view and dynamic capabilities literature by proposing and validating an integrated framework linking digital transformation to both organizational performance and resilience. It extends existing research by simultaneously examining strategic, organizational, and financial mechanisms, offering practical guidance for organizations seeking to strengthen competitiveness and resilience through digital transformation.

Keywords: digital transformation, economic performance, organizational resilience, organizational agility, capital resilience.

Introduction

Digital transformation has become a major strategic concern for enterprises facing growing market pressure and technological disruption. Contemporary research conceptualizes digital transformation as a broad organizational change process involving strategy, structures, capabilities, and value creation, rather than the isolated adoption of digital tools (Vial, 2019; Verhoef et al., 2021). In this sense, digital transformation affects how firms create value and adapt to changing environments.

Although the performance implications of digital transformation have attracted substantial scholarly attention, the available evidence remains fragmented. One stream of research examines firm performance and shows that digitally transforming capability

can contribute to improved performance outcomes, particularly when supported by appropriate organizational capabilities and microfoundations (Sousa-Zomer et al., 2020). Another stream centers on resilience and suggests that digital transformation may enhance organizational resilience, with this effect being shaped by internal mechanisms such as organizational learning and ambidextrous innovation (Awad & Martín-Rojas, 2024; Zhang et al., 2021). However, these two streams are often examined separately, which leaves the joint organizational consequences of digital transformation insufficiently integrated.

Rather than functioning as opposing goals, economic performance and organizational resilience act as mutually reinforcing pillars. Economic performance reflects the organization's ability to convert resources and capabilities into value creation and

measurable results, whereas organizational resilience refers to the ability to anticipate, respond, recover, and continue functioning under adverse conditions. In practice, firms increasingly need both outcomes at the same time: performance without resilience may be short-lived, whereas resilience without performance may be financially unsustainable. This dual perspective is especially relevant in emerging-economy contexts, where firms may face higher volatility, tighter resource constraints, and uneven levels of digital maturity. Against this backdrop, examining digital transformation only through a performance lens or only through a resilience lens provides an incomplete account of its strategic value.

The unresolved issue is therefore not whether digital transformation matters, but how its effects are transmitted inside the organization. Prior research suggests that the organizational value of digital transformation is more convincingly explained through enabling capabilities and mediating mechanisms than through a purely direct-effect logic (Verhoef et al., 2021; Sousa-Zomer et al., 2020; Awad & Martín-Rojas, 2024; Zhang et al., 2021). Building on this logic, the present study develops an integrated model linking digital transformation to two organizational outcomes – economic performance and organizational resilience – through three mediating mechanisms: digital transformation strategy, organizational agility, and capital resilience.

The study makes three contributions. First, it integrates performance-oriented and resilience-oriented perspectives into a single explanatory framework. Second, it examines the mediating pathways through which digital transformation is translated into organizational outcomes, thereby extending resource-based and dynamic capabilities arguments. Third, it provides empirical evidence from a private enterprise in Kazakhstan, a context that remains underrepresented in the digital transformation literature despite the growing strategic importance of digitalization in emerging economies.

To test the proposed model, survey data were collected from 213 employees of a private company and analyzed using PLS-SEM. The results show that digital transformation significantly strengthens digital transformation strategy, organizational agility, and capital resilience. In turn, digital transformation strategy and organizational agility enhance economic performance, whereas organizational agility and capital resilience improve organizational resilience. The findings indicate that the organizational benefits of digital transformation arise primarily through mediating mechanisms and are shaped by the firm's

capacity for strategic alignment, financial resilience, and rapid adaptation.

Literature Review

Digital transformation and digital transformation strategy

Researchers generally describe digital transformation as an organization-wide change process enabled by the strategic deployment of digital technologies. Rather than representing the isolated adoption of digital tools, it affects structures, routines, managerial processes, and value creation, and therefore requires organization-wide alignment (Vial, 2019; Verhoef et al., 2021). In Matt et al. (2015), digital transformation is presented as requiring a clear strategic framework that connects coordination, prioritization, and implementation with broader changes in technology use, value creation, organizational structure, and financial logic. In a similar vein, Gurbaxani and Dunkle (2019) emphasize that firms need to rethink strategy and business models in order to manage digital transformation successfully. A digital transformation strategy performs several functions. It aligns technology investments with business objectives, reduces implementation ambiguity, clarifies priorities, and supports organization-wide coordination. In firms with growing digital intensity, the need for such alignment becomes stronger because technology deployment affects not only operational tools but also governance, business models, customer interaction, and cross-functional integration. For this reason, higher levels of digital transformation should be associated with a stronger and more formalized digital transformation strategy.

H1: Digital transformation positively influences digital transformation strategy.

Digital transformation strategy and economic performance

According to the resource-based view, organizational performance depends on a firm's ability to use and combine valuable resources and capabilities effectively (Barney, 1991). A digital transformation strategy can help firms orchestrate digital assets, managerial capabilities, and process redesign in ways that convert technological potential into measurable economic benefits. Rather than generating value automatically, digital investments become productive when they are aligned with business priorities and embedded in organizational processes.

The literature shows that digital transformation is linked to changes in organizational structures and

performance dimensions (Verhoef et al., 2021). At the same time, evidence from the capability perspective suggests that stronger digital transforming capability is associated with better firm performance (Sousa-Zomer et al., 2020). Accordingly, a well-articulated digital transformation strategy should positively affect economic performance.

H2: Digital transformation strategy positively affects economic performance.

Digital transformation and organizational agility

Dynamic capabilities theory explains competitive adaptation through the abilities to sense opportunities and threats, seize them through timely decisions, and reconfigure organizational resources accordingly (Teece, 2007). Digital transformation can enhance these adaptive capabilities by making organizational processes more connected, transparent, and responsive, while also improving the firm's ability to process information. In turn, digital technologies help firms access and interpret real-time data, coordinate activities across units, and adjust operations more quickly when external conditions shift.

In this sense, digital transformation is expected to enhance organizational agility by enabling faster responses, greater flexibility, and improved reconfiguration of internal processes.

H3: Digital transformation positively affects organizational agility.

Organizational agility and economic performance

Organizational agility denotes the capacity of an organization to adapt rapidly and effectively to shifting environmental conditions by reconfiguring resources, decision-making, and operations. In uncertain markets, agility can support performance by shortening response time, improving strategic fit, and helping firms exploit emerging opportunities before competitors do. Agile organizations are often better able to coordinate cross-functional action, absorb market signals, and adapt internal processes to changing demand conditions.

Prior empirical work identifies organizational agility as an important predictor of organizational performance and success (Nafei, 2016). Accordingly, organizational agility should positively affect economic performance.

H4: Organizational agility positively affects economic performance.

Digital transformation and capital resilience

Resilience is not sustained by operational flexibility alone. Organizations also need the ability to

preserve, mobilize, and restore financial resources under turbulent conditions. In line with Chen et al. (2021), this study treats capital resilience as one dimension of broader organizational resilience and defines it as the organization's capacity to maintain financial stability and support continuity under stress. Capital resilience, as a resource-based component of resilience, forms the financial basis that enables an organization to withstand shocks and sustain operations under pressure.

Prior research shows that digital transformation can strengthen organizational resilience more broadly by supporting learning, innovation, and resilience-enabling mechanisms (Awad & Martín-Rojas, 2024; Li et al., 2025). Extending this logic, digital systems may also improve planning accuracy, transparency, resource tracking, and managerial control over operational and financial flows. Therefore, digital transformation is expected to positively affect capital resilience.

H5: Digital transformation positively affects capital resilience.

Capital resilience and organizational resilience

Organizational resilience generally refers to an organization's capacity to cope with adversity, adapt to changing conditions, and sustain functioning over time (Hillmann & Guenther, 2021). Although resilience has behavioral, cultural, and strategic dimensions, its resource foundation remains essential. Organizations that can preserve cash flow, maintain investment capacity, and protect their financial buffer are better positioned to sustain operations and recover from disruption.

Chen et al. (2021) explicitly identify capital resilience as one of the dimensions of organizational resilience, which suggests that financial stability and reserve capacity form part of the broader resilience architecture of the firm. In this sense, capital resilience provides the material basis for organizational resilience: it supports continuity, enables rapid response, and reduces vulnerability during crises. Therefore, stronger capital resilience should enhance organizational resilience.

H6: Capital resilience positively affects organizational resilience.

Organizational agility and organizational resilience

Agility and resilience are conceptually distinct but closely connected. Whereas organizational agility reflects a firm's capacity for fast and flexible action in response to changing conditions, organizational resilience refers to its capacity to remain functional, adjust effectively, and recover when disruptions oc-

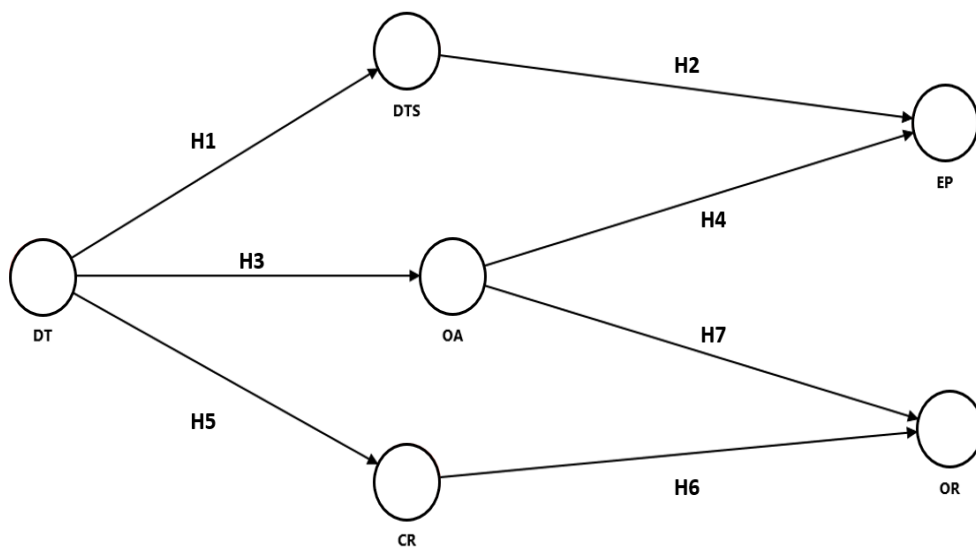
cur. Firms that detect shifts early, redesign routines when necessary, and make timely decisions are generally better able to cope with disturbances and continue adapting successfully.

Empirical evidence supports this relationship: Yağmur and Myrvang (2023) report a positive effect of organizational agility on organizational resilience in a crisis-sensitive context. Accordingly, organizational agility may be regarded as a key capability supporting organizational resilience.

H7: Organizational agility positively affects organizational resilience.

Based on the theoretical arguments and the hypotheses developed above, the study proposes the conceptual research model presented in Figure 1. The model links digital transformation to economic performance and organizational resilience through three mediating mechanisms: digital transformation strategy, organizational agility, and capital resilience.

Figure 1
Conceptual research model



Note: Compiled by the author

Methodology

The empirical analysis focused on the private sector entity “Bolashak Khimiya”. This specific organization was chosen due to its presence in a highly competitive market, where the adoption of digital solutions has become a vital requirement for maintaining operational excellence, streamlining coordination, and ensuring business continuity. A single-company design also makes it possible to examine the proposed mechanisms in a relatively homogeneous context and to reduce structural heterogeneity that often complicates cross-industry survey analysis.

The study employed a quantitative research design and convenience sampling. Data were collected through an online questionnaire distributed via Google Forms. In total, 213 valid responses were obtained. Of the respondents, 114 were women (53.5%) and 99 were men (46.5%). The largest age

group was 21–30 years (45.1%), followed by 31–40 years (28.2%), 41–50 years (18.8%), 14–20 years (5.2%), and 51–60 years (2.8%). In terms of education, 40.8% held a specialist or master’s degree, 40.4% held a bachelor’s degree, 16.0% had incomplete higher education, and 2.8% had secondary vocational education.

Table 1 summarizes the profile of the respondents. The sample size of 213 is adequate for PLS-SEM, given the moderate complexity of the model and the fact that the number of observations exceeds commonly used minimum sample size heuristics for variance-based structural equation modeling. The final model retained six reflective constructs and 24 indicators after measurement model purification.

The dependent variables were economic performance (EP) and organizational resilience (OR). Economic performance was measured with seven items adapted from Onubi et al. (2020) and reformu-

lated to fit the organizational context of the present study. Organizational resilience was measured with four items adapted from Zhang et al. (2021). The independent variable, digital transformation (DT), was measured with three items adapted from Teng et al. (2022). Three mediators were included: digital transformation strategy (DTS), measured with seven items adapted from Teng et al. (2022); organizational agility (OA), measured with seven items adapted from Nafei's (2016) operationalization of organizational agility; and capital resilience (CR), initially operationalized with seven author-adapted items capturing financial stability and continuity capacity and informed by the resilience dimensions identified by Chen et al. (2021). The questionnaire used Likert-type scales adapted from the source instruments and adjusted to the study context where necessary.

Data were analyzed in SmartPLS 4 (Ringle et al., 2024) using the PLS-SEM approach. The ana-

lytical procedure involved two stages. First, the measurement model was assessed in terms of outer loadings, internal consistency reliability, convergent validity, discriminant validity, and collinearity diagnostics, consistent with established PLS-SEM procedures (Hair et al., 2022). Second, the structural model was evaluated using path coefficients, bootstrapped t-statistics and p-values, coefficients of determination (R^2), and effect sizes (f^2). A bootstrapping procedure with 5,000 resamples was used to test the significance of the structural relationships and indirect effects.

During measurement model purification, indicators with insufficient loadings were removed, and one additional item (DTS2) was excluded at the preliminary stage because of collinearity concerns. After these refinements, the final model retained 24 indicators across six reflective constructs and demonstrated acceptable psychometric properties.

Table 1
Sample profile

Category	Group	n (%)
Gender	Women	114 (53.5)
Gender	Men	99 (46.5)
Age	14–20 years	11 (5.2)
Age	21–30 years	96 (45.1)
Age	31–40 years	60 (28.2)
Age	41–50 years	40 (18.8)
Age	51–60 years	6 (2.8)
Education	Specialist/Master's degree	87 (40.8)
Education	Bachelor's degree	86 (40.4)
Education	Incomplete higher education	34 (16.0)
Education	Secondary vocational education	6 (2.8)

Note: Compiled by the author based on the survey data (n = 213)

Results and discussion

The empirical analysis proceeded from the assessment of the measurement model to the testing of the structural model. After purification, the retained indicators showed outer loadings ranging from 0.702 to 0.910. One loading was marginally below the commonly recommended threshold, but the construct-level reliability and convergent validity statistics remained satisfactory. Outer VIF values did not exceed 2.616 and inner VIF values did not exceed

1.731, indicating that multicollinearity was not a serious concern in the final model.

Table 2 reports internal consistency and convergent validity. Cronbach's alpha values ranged from 0.772 to 0.873, rho_A values ranged from 0.775 to 0.875, composite reliability (rho_C) values ranged from 0.860 to 0.922. All AVE values were above 0.50, indicating satisfactory convergent validity and showing that the retained constructs explained an adequate share of variance in their indicators.

Table 2
Reliability and convergent validity of the constructs

Construct	Cronbach's alpha	rho_A	Composite reliability (rho_C)	AVE
CR	0.782	0.784	0.860	0.605
DT	0.873	0.875	0.922	0.798
DTS	0.804	0.808	0.872	0.630
EP	0.827	0.834	0.878	0.589
OA	0.820	0.829	0.874	0.583
OR	0.772	0.775	0.868	0.687

Note: Compiled by the author based on SmartPLS 4 output

Table 3
Discriminant validity (HTMT matrix)

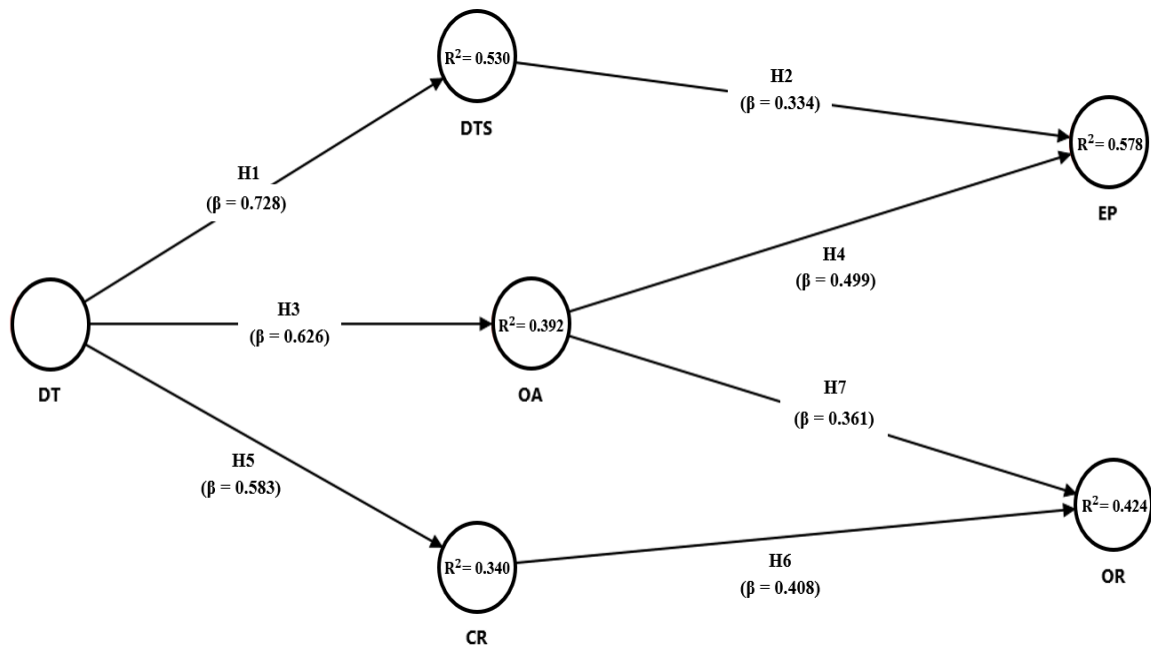
	CR	DT	DTS	EP	OA	OR
CR						
DT	0.705					
DTS	0.823	0.866				
EP	0.710	0.606	0.781			
OA	0.531	0.736	0.797	0.844		
OR	0.723	0.549	0.716	0.731	0.663	

Note: all HTMT ratios are below the commonly used threshold of 0.90; therefore, discriminant validity is supported

The HTMT criterion was used to assess discriminant validity. As shown in Table 3, all HTMT values were below 0.90, with the highest value equal to 0.866.

Figure 2 presents the structural model with standardized path coefficients and coefficients of determination (R^2). As shown in the figure, all hypothesized relationships are positive and statistically significant.

Figure 2
Structural model with standardized path coefficients and coefficients of determination (R^2)



Note: Compiled by the author based on SmartPLS 4 output

The detailed results of hypothesis testing are reported in Table 4. All hypothesized direct effects were positive and statistically significant. The results indicate that digital transformation had substantial positive effects on digital transformation strategy ($\beta = 0.728$), organizational agility ($\beta = 0.626$), and

capital resilience ($\beta = 0.583$). Digital transformation strategy and organizational agility positively affected economic performance, while organizational agility and capital resilience positively affected organizational resilience. Thus, all seven hypotheses were supported.

Table 4
Structural paths and hypothesis testing

Hyp.	Path	β	STDEV	t	p	Decision
H1	DT $\rightarrow$ DTS	0.728	0.034	21.503	<0.001	Supported
H2	DTS $\rightarrow$ EP	0.334	0.067	4.962	<0.001	Supported
H3	DT $\rightarrow$ OA	0.626	0.064	9.764	<0.001	Supported
H4	OA $\rightarrow$ EP	0.499	0.061	8.138	<0.001	Supported
H5	DT $\rightarrow$ CR	0.583	0.047	12.477	<0.001	Supported
H6	CR $\rightarrow$ OR	0.408	0.052	7.851	<0.001	Supported
H7	OA $\rightarrow$ OR	0.361	0.056	6.441	<0.001	Supported

Note: Compiled by the author based on SmartPLS 4 bootstrapping output (5,000 resamples)

The model also demonstrated meaningful explanatory power. Digital transformation explained 53.0% of the variance in digital transformation strategy, 39.2% of the variance in organizational agility, and 34.0% of the variance in capital resilience. Together, digital transformation strategy and organizational agility explained 57.8% of the vari-

ance in economic performance, while organizational agility and capital resilience explained 42.4% of the variance in organizational resilience. Effect size estimates further indicate that digital transformation was the central driver in the model, with a particularly large effect on digital transformation strategy ($f^2 = 1.128$).

Table 5
Explanatory power and effect sizes

Construct / path	R ²	Adjusted R ²	f ² (where applicable)
CR	0.340	0.337	DT $\rightarrow$ CR = 0.516
DTS	0.530	0.528	DT $\rightarrow$ DTS = 1.128
EP	0.578	0.574	DTS $\rightarrow$ EP = 0.152; OA $\rightarrow$ EP = 0.341
OA	0.392	0.389	DT $\rightarrow$ OA = 0.646
OR	0.424	0.418	CR $\rightarrow$ OR = 0.235; OA $\rightarrow$ OR = 0.184

Note: f^2 values of 0.02, 0.15, and 0.35 are commonly interpreted as small, medium, and large effects, respectively

Mediation analysis further clarified the mechanism through which digital transformation affected the two outcome constructs. The total indirect effect of digital transformation on economic performance was 0.556, while the total indirect effect on organizational resilience was 0.464. As shown in Table 6, all

specific indirect effects were positive and statistically significant. This pattern indicates that digital transformation generates organizational value primarily through strategic alignment, adaptive capacity, and financial robustness rather than through a simple direct pathway.

Table 6
Specific indirect effects

Indirect path	β	STDEV	t	p
DT $\rightarrow$ DTS $\rightarrow$ EP	0.243	0.054	4.514	<0.001
DT $\rightarrow$ OA $\rightarrow$ EP	0.313	0.038	8.297	<0.001
DT $\rightarrow$ OA $\rightarrow$ OR	0.226	0.039	5.742	<0.001
DT $\rightarrow$ CR $\rightarrow$ OR	0.238	0.036	6.616	<0.001

Note: all indirect effects are statistically significant, confirming the mediating roles specified in the conceptual model

Model fit indices are reported in Table 7 for completeness. Because PLS-SEM primarily emphasizes explained variance and predictive relevance rather than global model fit, these indices should be interpreted as supplementary. The estimated-model SRMR was 0.125, which exceeds commonly used reference values and therefore does not indicate good approximate model fit. Nevertheless, the measurement model diagnostics, structural significance, and explanatory power provide sufficient support for the substantive interpretation of the model.

Table 7
Model fit indices

Index	Saturated model	Estimated model
SRMR	0.101	0.125
d_ULS	3.086	4.693
d_G	1.674	1.817
Chi-square	1659.817	1722.194
NFI	0.566	0.549

Note: supplementary fit indices from SmartPLS 4 output

The findings provide consistent support for the proposed framework and show that digital transformation contributes to both economic performance and organizational resilience through organizational rather than purely technological channels. This result is theoretically important because it indicates that digital transformation does not operate as an isolated exogenous force. Instead, its organizational value emerges when firms build strategy, agility, and financial robustness around digital change.

First, the strong relationship between digital transformation and digital transformation strategy suggests that growing digital intensity encourages organizations to formalize strategic alignment. Prior studies support this view from several angles: Matt et al. (2015) emphasize the coordinating role of digital transformation strategy, Verhoef et al. (2021) point to its implications for organizational structure and performance, and Gurbaxani and Dunkle (2019) highlight the broader organizational redesign required for successful digital transformation. The data reveals that digital transformation strategy experiences the strongest influence during the transformation process. This underscores the strategic formation process as a critical pivot point, essential for converting digital initiatives into improved performance metrics.

Second, the positive effect of digital transformation strategy on economic performance indicates that strategic alignment helps organizations convert digital investments into measurable results. This finding is consistent with the resource-based view, according to which performance gains depend not on technology alone but on the effective orchestration of valuable organizational resources and capabilities (Barney, 1991). It also aligns with the broader digital transformation literature showing that digital transformation has important implications for organizational structures, capabilities, and performance metrics (Verhoef et al., 2021).

Third, the results show that digital transformation significantly strengthens organizational agility, and organizational agility in turn enhances both economic performance and organizational resilience. This dual role is one of the most important findings of the study. It suggests that agility is not merely an operational characteristic but a strategic capability through which digitalization generates both short-term effectiveness and longer-term adaptive strength. This interpretation is compatible with dynamic capabilities theory (Teece, 2007). It is also consistent with empirical evidence showing that organizational agility improves organizational performance (Nafei, 2016) and strengthens organizational resilience in crisis-sensitive contexts (Yağmur & Myrvang, 2023).

Fourth, the strong empirical link between digital transformation and capital resilience, combined with the subsequent effect on organizational viability, underscores the critical role that financial health plays in maintaining resilience. In many discussions, resilience is framed primarily in behavioral or cultural terms. The present results indicate that the preservation of a stable capital base is also important for organizational endurance. This interpretation is consistent with Chen et al. (2021), who identify capital resilience as one of the dimensions of organizational resilience. It also complements recent studies showing that digital transformation can strengthen organizational resilience more broadly through resilience-building mechanisms such as learning and innovation (Awad & Martín-Rojas, 2024) and through the development and enactment of resilience under adversity (Li et al., 2025).

The mediation results deepen the interpretation of the model. Digital transformation did not simply coexist with better outcomes; rather, its effects were transmitted through a sequence of organizational mechanisms. Economic performance improved through digital transformation strategy and organizational agility, while organizational resilience in-

creased through organizational agility and capital resilience. In practical terms, this means that organizations are unlikely to gain the full value of digitalization if they focus only on technology acquisition. Managers need to institutionalize digital priorities, redesign processes for speed and adaptability, and strengthen the financial foundations that enable continuity during disruption.

The practical implications are therefore more specific than a general call for digitalization. The results suggest that managers should approach digital transformation as a coordinated capability-building process: first by clarifying digital priorities and governance, then by redesigning routines for speed and cross-functional response, and finally by strengthening financial visibility and reserve discipline. In other words, digital transformation appears most valuable when technology adoption is accompanied by strategic, process, and capital-management changes. These findings are especially relevant for firms operating in uncertain and resource-constrained environments, where the conversion of digital initiatives into real organizational benefits may be more difficult. Evidence from this Kazakhstan-based company suggests that digital transformation can become a meaningful driver of competitiveness and resilience when it is mediated by internal strategic and organizational capabilities.

Conclusion

This study examined how digital transformation influences economic performance and organizational resilience through digital transformation strategy, organizational agility, and capital resilience. Using survey data from 213 employees and PLS-SEM analysis, the study found that all hypothesized paths were positive and statistically significant. The results show that digital transformation is a central antecedent, while strategy, agility, and capital resilience act as the immediate mechanisms through which digital initiatives are translated into organizational outcomes.

This research offers three contributions to existing literature. It links performance and resilience within one integrated model, demonstrates the mediating role of organizational mechanisms, and provides evidence from a Kazakhstan-based private enterprise. From a managerial perspective, the results suggest that firms should treat digital transformation as a coordinated organizational program rather than a purely technological project. A clear digital strategy, agile routines, and resilient capital management are necessary for turning digitalization into improved economic performance and stronger organizational resilience under disruption. The study is not without limitations. Because the data were obtained from a single company and a convenience sample, the generalizability of the findings is limited. In addition, the cross-sectional design does not capture how digital transformation and resilience unfold over time. Future research may test the model in multiple sectors and countries, use longitudinal designs, and examine additional mediators or moderators such as leadership, organizational culture, environmental turbulence, or firm size.

Overall, the findings indicate that digital transformation becomes strategically valuable when it is embedded in organizational strategy, translated into agility, and supported by financial resilience. Under these conditions, it can strengthen both economic performance and organizational resilience.

Conflict of Interest

The author declares no conflict of interest.

Author Contributions

Conceptualization, V.L. and Sh.N.; Methodology, V.L. and Sh.N.; Software, V.L.; Validation, V.L. and Sh.N.; Formal Analysis, V.L.; Investigation, V.L.; Resources, Sh.N.; Data Curation, V.L.; Writing – Original Draft Preparation, V.L.; Writing – Review & Editing, Z.S. and Sh.N.; Visualization, V.L.; Supervision, Sh.N.; Project Administration, Z.S. and Sh.N.

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