

DIGITAL TRANSFORMATION IN SHAPING CONSUMER BEHAVIOR IN OMANI SME: A CASE STUDY OF FRANKINCENSE AND INCENSE RETAIL SME IN OMAN

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Abstract:

The primary objective of this study is to develop a conceptual framework that illustrates the effect of digital transformation on consumer behavior in the case of the Omani retail SMEs. The work utilizes a framework that brings together the studies of the Technology Acceptance Model (TAM), Diffusion of Innovation (DOI), and Unified Theory of Acceptance and Use of Technology (UTAUT), and adds to it Digital Trust. The method followed in this study is a descriptive-deductive hybrid of theory and field-based insights, which leads to a conceptual framework contextualizing digital transformation strategies in SMEs. The framework examines socio-economic realities and digital literacy gaps. realities with the digital literacy gaps and cultural influences to enhance the level of awareness and increase the ability of an SME to respond to a customer demand that is a result of changes in the 'digital' purchasing behavior.

Keywords: Digital Transformation, Small and Medium Enterprise (SME), Technology Acceptance Model (TAM), Diffusion of Innovation (DOI), and Unified Theory of Acceptance and Use of Technology (UTAUT)

1. Introduction

The digital revolution has transformed how businesses operate and how global (Laudon and Traver, 2021) note a fast digitalization of shopping, which refers to changes in how consumers interact with goods and services. The digital revolution has changed the way businesses are run and global consumer behavior towards products and services. Various online digital technologies, including e-commerce platforms, social media, and mobile apps, are now key drivers of consumer behavior, a cross-functional phenomenon influencing every aspect of the shopping journey from product discovery to purchase decisions" (Laudon & Traver, 2021). Apart from the application of technology, digital transformation (DT) is a strategic necessity that takes many shapes in global and local contexts. There are two strands of definition of digital

transformation (DT) – those of the DT being viewed as a technology-driven consumer-centric development viewpoint and the Ministry of Economy's, which is a main economic development policy tool.

The two perspectives probably represent their main elements: the existence of two perspectives, which highlight the technological and behavioral dimensions, and the strategizing and evolving one.

Digital transformation (DT) is a process of using emerging digital technologies in organizations that fundamentally changes how the organization runs and how it delivers value to its clients. One of the most important activities of a firm is DT, which helps to increase productivity, deliver new opportunities, and reduce costs. Businesses across the globe are now switching to digital technology as internet usage by consumers and companies is on the rise. As a result, DT's relevance is rapidly growing for sundry reasons. In recent years, there has been an upsurge in research regarding personal adherence associated with digital technology as a whole, focusing significantly on what influences the customers' adoption of modern technologies in marketing. The usage of such digital tech has become an important feature of competitive marketing plans for players in the financial service business.

2. Literature Review

The study employs deductive and inductive reasoning methods to establish a conceptual framework that illustrates how digital transformation influences consumer behavior in Omani small and medium-sized enterprises (SMEs).

The deductive portion of this study used well-established theoretical frameworks from digital adoption studies, while the inductive portion emerged from practical field observations and data from the Omani SME sector, alongside stakeholder feedback. The integrated method maintains strict theoretical criteria and at the same time, adapts to contextual requirements. The study establishes its robust framework by selecting variables that demonstrate both theoretical reliability and contextual applicability while deliberately excluding irrelevant variables to maintain conceptual clarity and prevent redundancy.

The deductive foundation of the study is built upon three dominant theories in the field of digital technology adoption: Three main theories guide digital technology adoption within this study, including the Technology Acceptance Model (TAM), the Diffusion of Innovation (DOI), and the Unified Theory of Acceptance and Use of Technology (UTAUT). These predictive models maintain consistent accuracy for user behavior projections across multiple technological and organizational settings since they have undergone rigorous validation in international Small and Medium Enterprise research studies.

The Technology Acceptance Model (TAM) serves as a framework that consumers use to evaluate perceived usefulness and ease of use for websites and mobile applications, enhancing their shopping experiences. Users' perceived usefulness of digital technologies has been shown to result in increased technology adoption rates, which explains why the model demonstrated

effectiveness in SME adoption research across Malaysia, Jordan, and the UAE (Davis, 1989). Rogers' Diffusion of Innovation theory strengthens TAM by introducing relative advantage, which evaluates the performance of new technology against existing solutions (Rogers, 2003). The fact that face-to-face retail transactions remain the main preference for Omani consumers underscores the importance of this situation. The DOI framework enables the assessment of whether people choose online shopping because of its convenience and customization benefits. This study uses the DOI framework to examine how SMEs in emerging markets like Turkey, India, and the Philippines adopt technology, with these examples serving as a comparison baseline. Digital transformation analysis benefits from its ability to track technological diffusion through measurements taken over time.

The UTAUT framework broadens theoretical insights by incorporating social influence alongside facilitating conditions. Collectivist cultures like Oman's show consumer behavior largely directed by social influence since individual decisions depend heavily on peer opinions along with community values. Evidence from studies in Saudi Arabia, together with research from Qatar and Egypt, shows that social and family support significantly determines SMEs' digital service adoption. This study uses UTAUT as a framework to assess the impact of socio-cultural aspects on consumer engagement with SME digital platforms in Oman (Venkatesh et al., 2003).

The study selected the variables perceived usefulness, relative advantage, and social influence because they together encompass technological, behavioral, and cultural aspects that drive digital adoption. This study deliberately left out theoretical variables, including performance expectancy and effort expectancy, along with attitude toward use. Preliminary field findings revealed that these constructs either duplicated the conceptual essence of chosen variables or demonstrated minimal relevance within the Omani environment. Performance and effort expectancy function as components of perceived usefulness and ease of use within the TAM framework and, therefore, appeared redundant for inclusion.

Digital Literacy emerged as a second concept from this study and operates as an essential moderating variable. Consumer evaluations of digital tools showed trustworthiness and usefulness across the board, yet demonstrated substantial differences in users' ability to navigate and utilize them among various educational backgrounds and age groups. Digital literacy moderates technological readiness and includes digital transformation as shown in international evidence (Organization for Economic Co-operation and Development, 2021; World Bank, 2020).

TAM, DOI, and UTAUT theoretical models do not primarily address digital literacy, yet research reveals that it moderates technology readiness and inclusive digital transformation worldwide. The study achieves its advantage through the adjustment of theoretical models to match Oman's unique demographic and digital environment.

The analysis of prior literature reveals effective results when both deductive and inductive methods are used in research. The deductive phase consolidates validated TAM, DOI, and UTAUT models, which research has shown to function effectively in numerous international SME settings, thus ensuring conceptual reliability. The theoretical framework expands to include new findings about Digital Trust and Digital Literacy, which stem from empirical research and

interactions with Omani stakeholders. Using this integrated methodology, the conceptual framework attains theoretical soundness and local relevance, which allows for extensive exploration of digital transformation impacts on consumer behavior within Omani SMEs.

3. Research Gap

The current theoretical framework limits scholarly understanding and practical strategies since existing literature lacks an integration model for these variables within local settings. This conceptual research advances knowledge by creating a theoretical framework for Omani SMEs that connects digital transformation with consumer behavior. This research fills the requirement for detailed insights into how cultural values, digital readiness levels, and institutional structures shape consumer interactions.

4. Problem Statement

Despite substantial Research on digital transformation and consumer behavior existing worldwide and regionally, it remains scarce in Oman's retail SME sector. The current body of research fails to account for the unique market dynamics, cultural norms, and institutional frameworks in Oman that influence consumer interactions with small and medium-sized enterprises. Frankincense and Incense Retail SMEs, which blend traditional commerce with digital ecosystems, must consider these contextual elements.(Al-Harrasi & Al-Salti, 2021; Hilman et al., 2020; Ministry of Economy, 2020)

Current research often utilizes broad theoretical models like TAM, DOI, and UTAUT for digital adoption analysis ,but lacks proper adaptation of these models to address the unique challenges faced by Omani retail SMEs. Current research lacks comprehensive insights into the interaction between Perceived Usefulness, Relative Advantage, and Social Influence within Oman's unique socio-economic and digital framework.

This study develops a contextualized conceptual framework to bridge the gap in understanding Frankincense and Incense retail SME operations. This study model combines well-established theoretical constructs with a novel Digital Trust variable derived from triangulated data collected through interviews, observations, and grey literature. It analyzes the impact of these variables on consumer behavior to provide actionable recommendations for retail SMEs in Oman to adapt their digital strategies to meet changing consumer demands (Pavlou PA,2003).

The study focuses on SME digitalization as a key element for national growth (Ministry of Economy,2020), and it creates a research-driven foundation that allows Retail SMEs and comparable businesses to develop better digital strategies while ensuring market adaptability and sustained durability amidst the fast-changing digital economic landscape.

5. Purpose statement

This study aims to construct a conceptual model to explore how digital transformation affects consumer behavior in Oman's small retail enterprises, focusing on how Perceived Usefulness according to TAM, together with Relative Advantage from DOI and Social Influence from UTAUT influences consumer decision-making processes in digital contexts. The model incorporates Digital Trust as an emergent variable based on findings from observations and interviews alongside grey literature analysis, which illustrates changing consumer perceptions in digital contexts.

6. Research Question

In what ways does the integration of perceived Usefulness, Relative Advantage, Social Influence, and the emergent variable, Digital Trust, affect consumer behavior towards digital platforms of retail SMEs in Oman?

7. Methodology: Descriptive Deductive Approach

This study employs a Descriptive–Deductive Approach, which integrates qualitative exploration with theory-based conceptual development methods. This method allows researchers to develop a framework that relies on real-world evidence while drawing from established theoretical models. In this study a theoretical model is developed to display how digital transformation impacts consumer behavior among small and medium enterprises (SMEs) in Oman, specifically within the retail industry.

As the objective of this study is a conceptual paper, it critically analyses interviews and context observations in Omani SMEs. This phase consists of semi-structured interviews with multiple stakeholders, including owners of SMEs, along with digital marketing experts and consumer groups representing different ages and literacy backgrounds. The interview process investigates digital engagement patterns alongside identified challenges of using SME digital platforms and online transaction trust issues. I examined organizational documents alongside internal records from Frankincense and Incense retail SME and government reports (e.g., Ministry of Economy, 2020), together with relevant grey literature to understand the national digital transformation landscape and its strategic significance for SMEs. The analysis of qualitative data through thematic exploration identifies fundamental issues, including usability problems and social factors, while assessing platform trustworthiness and digital competence differences. The contextual layer plays a crucial role in analyzing consumer interactions with digital retail environments in Oman and reveals important factors like Digital Trust and Digital Literacy that become part of the conceptual model .

The deductive stage builds the framework's structural backbone by integrating three main theoretical models—Technology Acceptance Model (TAM), Diffusion of Innovation (DOI), and Unified Theory of Acceptance and Use of Technology (UTAUT). TAM incorporates the Perceived

Usefulness variable to evaluate consumer shopping efficiency improvements through digital tools (Davis,1989). DOI incorporates the Relative Advantage construct to measure consumer preference between digital and traditional practices (Rogers,2003). UTAUT considers Social Influence as a critical factor for analyzing how societal norms dictate personal actions within Oman's collectivist culture. (Venkatesh et al., 2003). The application of these theories in SME and e-commerce settings throughout Malaysia, Saudi Arabia, India, and Egypt demonstrates their usefulness across different levels of digital readiness (Al-Gahtani, 2007; Dwivedi et al., 2011; El-Gohary, 2012).

The research's inductive stage, which draws from field interviews and literature analysis, establishes Digital Trust as an independent variable and Digital Literacy as a moderating variable. The original theoretical models fail to include Digital Trust, but subsequent research shows it plays a critical role in Omani consumer behavior due to their concerns about online security, transaction reliability, and platform transparency (Pavlou,2003). Digital Literacy functions as a moderating factor that determines how perceived usefulness and social norms, along with trust, become digital behavior. The integration of this element addresses the documented gaps found in consumers' ability to manage digital platforms well.

The descriptive–deductive approach aligns theoretical structure with practical insights, making it an ideal method for this conceptual study. The descriptive stage provides cultural and economic insights into the Omani SME consumer environment, while the deductive phase applies established models to support conceptual propositions with strong theoretical foundations. The structured methodology generates an analytical framework that maintains empirical relevance alongside analytical precision and has the ability to explain SME consumer behavior while also uncovering cognitive and cultural processes. The methodology follows a systematic sequence: During the descriptive phase, researchers gather thematic insights from field data and document analysis and use these insights in the deductive phase to adjust and expand current theories. The developed model integrates recognized constructs such as Perceived Usefulness and Social Influence with newly identified variables like Digital Trust to fit Omani SMEs' unique socio-economic environment.

However, this approach has its limitations. The use of qualitative data from just one SME sector in Oman limits how applicable the results are to other geographic areas or business sectors. The theoretical models chosen for this study have wide recognition but must be adjusted for application in Oman because of cultural and infrastructural variations. Subsequent research studies should use multimethod approaches or add quantitative validation steps to improve external validity. The proposed approach delivers an integrated framework that aligns global theoretical principles with regional specifics to drive the digital advancement of SMEs in Oman.

8. Conceptual Framework Variables

The literature describes the proposed structure as containing independent variables alongside moderating and dependent variables, which are drawn from the most recognized and contextually relevant theoretical frameworks regarding technology adoption and consumer behavior in SMEs going through digital transformation.

8.1 Independent Variables

Perceived Usefulness (Technology Acceptance Model - TAM): Perceived Usefulness represents how consumers perceive digital platform engagement as a way to boost their shopping process efficiency and experience (Davis,1989).

Relative Advantage (Diffusion of Innovation - DOI): The concept of Relative Advantage evaluates how digital tools are perceived to offer better benefits compared to traditional shopping methods (Rogers,2003).

Social Influence (The Unified Theory of Acceptance and Use of Technology) evaluates how individuals modify their behavior based on their social network's adoption patterns (Venkatesh et al., 2003). Digital Trust (Emergent Variable): Digital Trust encompasses consumer belief in digital platforms based on their reliability and security features, along with their transparency. Despite its absence in the initial structures of TAM, DOI, and UTAUT models, recent empirical results and triangulated data have brought it forward in this research (Pavlou,2003).

8.2 Moderating Variable: Digital Literacy (Technology Readiness Theory – Adapted)

The influence of independent variables on consumer behavior is modified by digital literacy. Digital literacy demonstrates how well users can operate digital platforms with assurance. Research findings and global digital inclusion studies show that digital literacy levels correlate positively with consumer actions driven by perceived usefulness and trust. Limited digital skills restrict consumers from engaging completely with well-designed SME platforms operating in Oman (Organization for Economic Co-operation and Development, 2021; World Bank, 2020).

8.3 Dependent Variable: Consumer Behavior Consumer Behavior (Adoption Outcome)

Consumer Behavior reveals how digital transformation influences user interactions with SME digital platforms. This measure includes actions like searching for products, interacting with digital platforms, completing online transactions and sustaining post-purchase loyalty. Research from retail contexts shows that consumers are more likely to engage actively in digital activities when usefulness, trustworthiness, and social acceptance match their digital skills according to TAM, DOI, and UTAUT models. Digital transformation efforts in the Omani SME sector result in enhanced customer adoption along with improved engagement and satisfaction levels. The following is shown in Figure 1, illustrates Perceived Usefulness according to TAM, together with Relative Advantage from DOI and Social Influence from UTAUT influences consumer decision-making processes

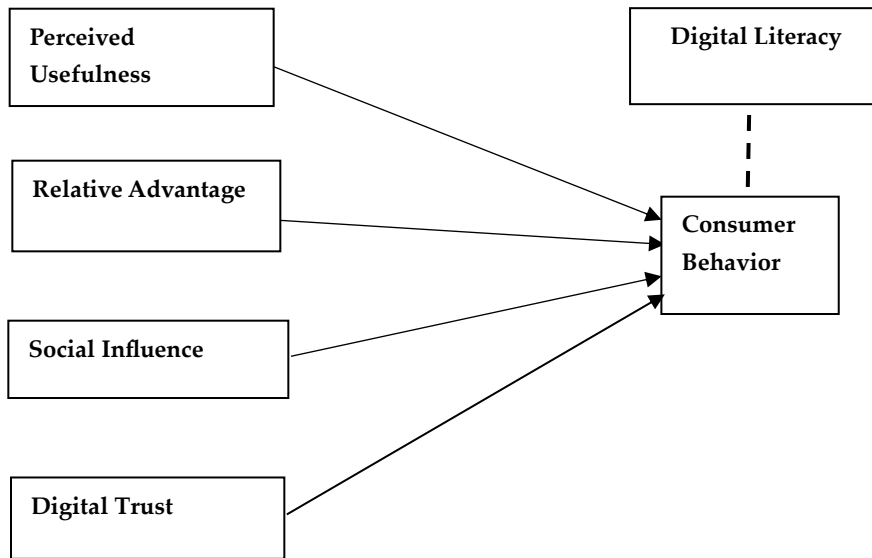


Figure 1: Relationship between Variables

9. Practical Application of the Framework

This framework enables Omani SMEs to apply digital tools that match consumer behavior drivers while addressing local obstacles such as limited digital proficiency, low trust levels, and developing infrastructure. SMEs need to build platforms that focus on user-friendliness by integrating practical features, including quick checkout processes and personalized offers available on mobile devices. Marketing initiatives need to show how digital channels provide benefits like convenience and speed, along with exclusive deals to demonstrate their advantages. SMEs can activate social influence by involving community figures or influencers to promote digital adoption within Oman's socially connected culture.

Digital trust foundation depends on providing secure payment options along with clear policies and excellent customer service responses. Simple tutorials and workshops for digital literacy enable consumers to use digital services confidently, while trained staff members provide user support and highlight platform advantages. Small and medium enterprises can enhance their design and communication strategies while increasing customer satisfaction through feedback collection and consumer data analysis. The framework enables SMEs to expand their digital presence gradually through step-by-step digital transformation. This approach enables SMEs to build trust and increase engagement while sustaining growth in the digital economy, according to Oman Vision 2040.

10. Stakeholder Insights on Framework Implementation

The digital transformation-consumer behavior framework developed by him integrates observations from SME owners to local digital service providers in Oman, which provides a practical view on framework implementation. The management teams of SMEs understand that digital tools must match customer behavior patterns and see digital trust improvement along with digital usefulness and literacy as key for sustainable business operations. The framework represents a realistic strategy for business owners to enhance their online user engagement and market competitiveness amid rising consumer expectations. However, stakeholders also raised concerns. Managers show hesitation about investing in digital system upgrades and staff education due to the financial burden and complexity of such initiatives, which becomes more challenging because digital literacy varies widely between employees and customers. Customer service and sales employees support user-friendly platform improvements because they think it will prevent confusion and enhance customer satisfaction.

11. Comparison with Existing Models

The digital transformation framework for SMEs in Oman differs from traditional technology adoption models because it integrates contextual variables and stakeholder realities. While the Technology Acceptance Model (TAM), Diffusion of Innovation (DOI), and the Unified Theory of Acceptance and Use of Technology (UTAUT) provide robust theoretical underpinnings, they usually assume technology adoption follows a uniform process that applies to all users. Current adoption models focus mainly on universal predictors like perceived ease of use and usefulness while ignoring cultural and context-dependent aspects, including trust-building and digital literacy, which tend to be critical in emerging markets such as Oman.

Traditional models often omit them, but our framework incorporates Digital Trust and Digital Literacy as essential contextual components. Our model addresses bottom-up dynamics that emerge from community influence, localized digital skill, and platform security trust, while existing frameworks emphasize top-down diffusion and technical efficiency. The framework transforms theoretical constructs into practical behaviors that emerge from shared social rules and digital preparedness.

Traditional global models operate under the assumption of advanced digital ecosystems and universal internet proficiency, but Omani SMEs require tailored solutions. Through stakeholder interviews and field-based observations, our framework enables SMEs to use the model flexibly according to their digital maturity level as well as their market sector and customer base. The model goes past basic adoption to investigate digital tools' effects on customer interaction, trust development, and loyalty retention, which classical models frequently overlook.

This study presents a context-sensitive model that accurately represents Omani SMEs during their digital transformation journey. The approach integrates local constraints and enablers instead of abstract predictors to create a more inclusive and responsive technology-driven growth path aligned with Oman Vision 2040.

12. Implications for Sustainable Practices

The frameworks mentioned have advantages for Omani SMEs' sustainability adoption. Mostly, Omani SMEs will economically, environmentally, and socially sustain through the long-term digital transformation that we propose. Oman's Vision 2040 calls for economic diversification to ensure sustainable practices in SMEs.

Digitalization can enhance the efficiency of SMEs from an economic perspective. For instance, better management of inventory, reduction of waste, and use of data-driven decision-making improve output and long-term competitiveness. The ability of SMEs to respond to market needs has been greatly improved. Technological tools lower transaction costs and boost productivity. Also, the Perceived Usefulness and Relative Advantage constructs internalize the framework. This means SMEs opt for inexpensive and scalable digital technologies.

Digital transformation can also contribute to environmental sustainability, with the help of the digitalization process, most processes would require no paper. Thus, businesses can promote a lot of marketing activities that require no paper other than electronic advertising. In the same way, e-commerce business models can carry out most of the commercial transactions. A frankincense and incense retailer SME in Oman, for instance, may employ their digital-oriented strategy to diminish the packaging waste. From a social sustainability perspective, adding digital trust and digital literacy as core parameters renders digital participation inclusive across demographic segments of the Omani economy. It means promoting practices and norms that enable consumers and employees of SMEs to improve their level of digital literacy. This will enable them to communicate on the digital platform and lessen the degree of inequality in digital access to services and products. The extent to which consumers feel confident in their interaction with digital SMEs without concerns over secure and transparent information.

Notably, in the Omani context, sustained digital transformation in SMEs will involve a BCM focused on technology, culture, and institutions. The study of social influence in the UTAUT model is of special interest as it could be a powerful lever to inculcate responsible consumption patterns and sustainable digital behaviors in the collectivist culture of Oman. Through community networks and local influencers, SMEs can endorse sustainable consumption, considering social and environmental impacts. The significance of policy and institutional support is also important for sustainability outcomes. By means of Oman Vision 2040, the government can provide incentives for SMEs to adopt green technologies, invest in digital infrastructure, and participate in innovation ecosystems based on sustainability. These initiatives correspond to the fact that institutional factors have become key enablers of digital transformation and sustainable development.

This study introduces a conceptual framework regarding Omani SMEs to establish interrelationships between the four constructs for delivering sustainability through digital transformation. The Corporate Culture of the Firm Should Embed Strategic Intent Towards Digital Transformation on the Basis that It Delivers Sustainability Outcomes.

13. Conclusion

Within Omani SMEs, his research creates a specific conceptual framework to study digital transformation effects on consumer behavior through the Frankincense and Incense retail SME case study. This study bridges global theory with local reality by merging established models: TAM, DOI, and UTAUT, with two emergent variables, Digital Trust and Digital Literacy. Research results show that perceived usefulness and relative advantage, along with social influence, play an essential role, while trust and digital competence determine consumer engagement patterns within Oman's digital economy transformation. The descriptive–deductive methodology provides theoretical rigor and practical relevance, which allows SMEs to develop flexible strategies that conform to cultural norms and digital readiness while respecting resource constraints. The framework stands apart from traditional models by incorporating Oman's specific socio-economic factors and digital environment instead of relying on uniform adoption patterns. The framework presents SME stakeholders with a dynamic growth path that incorporates trust-building, literacy enhancement, and platform usability as fundamental consumer behavior drivers.

This proposed framework serves Oman Vision 2040 by providing SMEs with a functional instrument that enables digital transformation, which enhances competitiveness and consumer involvement while advancing sustainable economic diversification.

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