

ASSESSING THE FINANCIAL RELATIONSHIPS BETWEEN INNOVATION, ORGANIZATIONAL LEARNING AND PERFORMANCE IN JORDANIAN HOTELS WITH USERS' SATISFACTION AS MODERATING VARIABLE

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ABSTRACT

The tourism sector, in general, and the hospitality industry, in particular, are both heavily influenced by the IT revolution. Interestingly, the accounting department provides many data, analysis, and information to assist the hotel management in making various decisions, but the role of this department in business decisions is not thoroughly investigated in academic literature. The study's primary goal is to look into the impact of innovation and organizational learning on business performance; second, to see how user satisfaction influences the relationship between innovation, organizational learning, and organizational performance. The accounting manager, deputy accounting manager, chief accounting manager, internal auditor, payable, receivable accountant, and payroll accountant of Jordan's five, four, and three star hotels are the study's target population. To examine the inter-relationships among the constructs of interest in the study, the researchers used PLS-SEM with Smart PLS 3.0. The findings revealed that innovation and organizational learning are both positively connected to organizational performance, with no evidence of a moderating impact. Nonetheless, this study presents a comprehensive analysis of essential criteria for innovation, organizational learning, and user satisfaction in order to provide practical advice. The government and policymakers should use the findings of this study to enhance the country's economic development.

Keywords: Organizational Performance, Innovation, Organizational Learning, Hotel, Jordan.

INTRODUCTION

Tourism is a growingly worldwide industry in which inter-destination competition is intensifying (Rahmat Shah et al., 2017). This problem is created, among other things, by the fact that tourist businesses, including hotels, are now better positioned to compete in international destinations, resulting in increasing international competition not only between destinations but also between hotel establishments (Ghaith & Mutia, 2019).

The competitiveness of the hotel industry must be focused on enhancing performance through higher service quality and differentiation. Quality has become a significant factor for hospitality hotels as a result of increased competition (Bogetić et al., 2015; Ghaith, 2020; Simancas Cruz et al., 2018; Vij, 2016). More specifically, as a component of the tourist product, the lodging business is critical to determining the overall tourism experience (Ghaith et al., 2018). Travelers spend a significant amount of time at hotels, where they sleep, relax, and conduct business. In this regard, hotel guests are supposed to complain when they are

displeased, yet only a small percentage of guests actually do so to management (Dinçer & Alrawadieh, 2017).

External variables could include innovation, while internal aspects could include top management support and organizational learning, among others. Many organizational scholars believe that innovative behavior is a significant aspect in the workplace (Kabasheva et al., 2015; Purc & Laguna, 2019). In the workplace, researchers have discovered strong relationships between innovative conduct and organizational performance. Meira et al. (2019), employees' inventive activity was discovered to be a direct result of organizational performance.

The importance of innovation in terms of performance cannot be overstated. Previous study into the relationship between organizational innovation and performance has yielded mixed results (Al-Nimer et al., 2021; de Oliveira et al., 2018; Farouk et al., 2016) and the findings on the link between innovation and performance has been described as inconsistent and contradictory in earlier evaluations (Lyver & Lu, 2018). Despite this, a number of academics have claimed that innovation is a crucial aspect in gaining a competitive edge (Aziz & Samad, 2016; Coccia, 2017).

According to Odor (2018), The term "*organizational learning*" refers to a corporation that encourages its employees to learn and evolves through time. Moreover, Antunes and Pinheiro (2019) according to him, organizational learning is a three-step process that comprises acquiring information, disseminating it, and interpreting it together. Indeed, previous research demonstrates the positive influence of organizational learning on performance (Akhtar et al., 2011; Ghaith et al., 2018; Hartono et al., 2017; Hui et al., 2013; Maktabi & Khazaei, 2014; Sampe, 2012). However, due to industry-specific samples and uneven measurement, these findings are not generalizable. These obstacles stymie progress in our knowledge of the learning–performance link in organizations. As a result, this research will help to establish organizational learning as an independent variable. according to (Garcia-Morales et al., 2018; Maletič et al., 2018). This research focuses on the variables mentioned above, including organizational learning, innovative behavior, and organizational performance. The study of these variables was based on a thorough review of the literature, making it a unique contribution to the understanding of the factors that influence organizational performance.

Innovation And Organizational Performance

A organization with unique resources and competencies can acquire a durable competitive position in a chaotic market and outperform closed competitors and industry rivals, according to strategic management literature, particularly from an RBV perspective (Anwar, 2018). Technological innovation enables businesses to develop a wide range of new products and services, which are critical for high performance and profits (Camisón & Villar-López, 2014). In a tumultuous market, those firms who have strong informational technology capabilities become market leaders and obtain high profitability (Chae et al., 2018). A firm's goal of high profit can be achieved through technological innovation, especially in emerging markets (Li et al., 2006). In an uncertain environment, technology innovation allows companies to quickly become industry leaders and profit from market opportunities. On the other side, a lack of or limited technological innovation might limit a company's ability to effectively develop its sales (Ordanini & Rubera, 2010). Technological innovation is not limited to a single industry (Miller et al., 2007) However, technological innovation helps other industries, such as manufacturing and services, to improve their performance (Sirilli & Evangelista, 1998). Technological innovation has a greater impact on corporate performance and success than non-technological innovation (Ryu, 2016). Innovation is seen as a key factor that has a substantial

impact on corporate performance (Al-Nimer et al., 2021; Hervas-Oliver et al., 2018). Therefore;

H₁: Innovation has significant relationship with organizational performance

Organizational Learning And Organizational Performance

The process of producing, maintaining, conveying, and delivering modern or new information in the company that has a major impact on behavior/performance is referred to as organizational learning. Because organizational learning has a substantial impact on organizational performance or competitive advantage, it is critical to the survival or existence of any sort of organization in a highly competitive market. According to Sanzo et al. (2012), organizational learning is a dynamic process of creating, acquiring, and integrating knowledge in order to improve organizational resources and capabilities, which will assist businesses achieve superior performance. Furthermore, because of the learning environment among employees, this type of organizational learning is particularly advantageous for firms that are growing in an uncertain and dynamic environment to improve their performance (Megheirkouni, 2017).

Organizational learning has a favorable impact on organizational performance, according to a large body of research. Tippins & Sohi (2003), through IT capabilities, it was discovered that organizational learning had a favorable impact on organizational performance. Similarly, organizational learning has been demonstrated to have a favorable impact on profitability, sales growth, and profit margins (Pérez López et al., 2004). Another study discovered that organizational learning, when used as a mediator, had a favorable impact on organizational performance (García-Morales et al., 2012). Organizational learning has also been shown to have a major impact on organizational innovation performance in studies (Alegre & Chiva, 2013). It is consequently expected that, based on these empirical findings and theoretical inferences;

H₂: Organizational learning has significant relationship with organizational performance

Users' Satisfaction Moderating between Innovation and Organizational Performance

Users' satisfaction is a crucial contributor to the organization performance and is intimately tied to its survival in a competitive market. Managers view user satisfaction as a critical factor of their organization's growth, and often devote large resources to it. This is due to the fact that satisfied employees are more likely to remain loyal to their employers (Masouras, 2015), exhibited better levels of performance and productivity because they took pride in their organizational membership and believed in the service organization's goals and values (Steinhaus & Perry, 1996).

Previous studies have found that job satisfaction is strongly linked to organizational outcomes (Buriro et al., 2016; Masouras, 2015; Robbins, 2010; Kim et al., 2009; Malhotra & Mukherjee, 2004; Steinhaus & Perry, 1996; Schneider & Bowen, 1985). However, it is yet unclear whether Jordanian hotels implement the users' satisfaction method as one of the motivational elements for improving employees' innovation performance, and how job satisfaction effects innovation performance remains a largely untapped research field. This is due to the fact that the level of user satisfaction in various structural contexts varies from one hotel to the next. It's worth looking into the link between customer satisfaction, innovation, and performance.

H₃: Users' satisfaction moderates the relationship between innovation, and organizational performance.

Users' Satisfaction Moderating between Organizational Learning and Organizational Performance

Research Azwar, et al. (2017) proves that worker satisfaction has an impact on employee performance. The existence of learning organizations has an impact on enhancing employee performance in addition to knowledge management, which must be owned by an organization. A learning organization is one in which all members are empowered to engage in learning activities. The ability of a learning organization to always learn from changes is at its core. All actors in the organization are needed to create constant improvements (continuous improvement) and respond to their surroundings (in Haryani, 2012). Every organization is founded to fulfill specific goals, and if those goals are met, the organization is considered successful. Many employees lack sufficient knowledge of the major duties and functions that will be carried out, as well as what will be done in an organization, which is an issue connected to knowledge management.

The impact of organizational learning on employee performance on raising or lowering work satisfaction and employee performance is then discussed. If an employee has a high level of organizational commitment, the organization's performance will be as expected, however if the person does not have a high level of organizational commitment, the organization's performance will suffer. Member organization learning is the nature of the relationship between individuals and work organizations in which individuals have confidence in the work organization's values and goals, which is characterized by a strong desire to remain a part of the work organization and the ability to influence employee performance.

H4: Users' satisfaction moderates the relationship organizational learning, and organizational performance

RESEARCH METHODOLOGY

In order to answer the research topic, this study used a quantitative approach. There are three multiple types of research methods: qualitative, quantitative, and mixed methods (Creswell & Clark, 2017). According to Basias & Pollalis (2018), when the purpose of a study is to discover a relationship between variables, a quantitative technique is typically used. The goal of this study is to evaluate the link between the dependent variable organizational performance and the independent variables (innovation and organizational learning) using a quantitative approach, with user satisfaction as a moderating variable.

Sampling and Data Collection

According to Chow et al. (2017) because there is no specific proportion for any population, researchers must be cautious when arbitrarily calculating a sample size or assigning a percentage to it. The population in this study includes all accountants from 132 hotels in Jordan (3, 4, and 5 stars) with a total of 924 employees (Jordan Hotels Association, 2018). The employees who utilize accounting systems, which number seven in each hotel, are the chosen target population for this study (accounting manager, deputy accounting manager, chief accounting manager, internal auditor, payable, receivable accountant, and payroll accountant). To avoid errors, the standardized minimum sample size table prepared by Krejcie & Morgan (1970) was used to determine the sample of this study. According to Sekaran & Bougie (2010) the sample size for this study is 274 respondents.

Analysis and Results

The evaluation of the measurement model and the structural model using SmartPLS were two significant components of the data analysis for this study (3.3.2). The measurement model was evaluated using convergent and discriminant validity. The composite reliability of the study model's constructs, which assesses each construct's internal consistency, is also used to confirm convergent validity. Internal consistency refers to a construct's ability to measure the same concept over and over again using different construct measures. In contrast to the previously provided reliability scores, composite reliability provides the total reliability of a collection of measures under one specific construct. Based on Hair et al. (2017) rule of thumb, a minimum benchmark for acceptable construct reliability is 0.70. Table 1 lists the composite reliability of each construct in this study and they all exceed 0.70.

Variables	Composite Reliability
Hotel Performance	0.971
Innovation	0.961
Organizational Learning	0.961
Users' Satisfaction	0.965

The Average Variance Extracted (AVE) method is used to analyze the magnitude of variance that a variable is able to encapsulate from the indicators in comparison to the amount due to measurement error (Chin, 1998). Indicators with a high AVE value have successfully encapsulated the underlying construct, demonstrating the construct's convergent validity. When the AVE of the model construct reaches 0.50, convergent validity is established as explained by (Fornell & Bookstein, 1982; Valentini & Damásio, 2016). As seen in Table 2, the AVE of the constructs exceeds the threshold.

Variables	AVE
Hotel Performance	0.768
Innovation	0.781
Organizational learning	0.712
Users' satisfaction	0.732

Literature is rife with recommended acceptable VIF values, with the common among them being the one established by Kock & Lynn (2012), Salmerón et al, (2016), which indicates 10 to be the maximum VIF level. Moreover, the VIF recommendation of 10 is corresponding to the tolerance recommendation of 0.10 ($1/0.10=10$). Nevertheless, Rogerson (2001) recommended VIF of 5, while Li et al. (2015) recommended 4. It seems that the researchers have a veritable array of criterion to use for their own purposes. But by examining the above VIF values in this study, all the values remain under 4, thus indicating non-existence of multicollinearity Table 3.

Independent variables	VIF
Innovation	1.672
Organizational learning	1.645
Users' satisfaction	1.250

Hypotheses Testing

The path coefficients, which represent the theorized links that link the constructs, must also be examined by the researcher. The path coefficient indicates the strength of the association between two latent variables for the researcher. The critical values for significance are discussed in as recommended by (Ramayah et al., 2016). As a result, the direct impacts of the hypotheses are listed in Table 4 below using Smart-PLS bootstrapping (500).

	Beta	SE	T value	P Values
Innovation -> Hotel Performance	0.333	0.054	6.160	0.000
Organizational learning -> Hotel Performance	0.228	0.058	3.942	0.000

H₁: Innovation has a Significant Influence on Organizational Performance.

The study's first hypothesis involves the relationship between innovation and organizational performance. The above table of path coefficient evaluations demonstrates that the above-mentioned hypothesis was found to be positive and significant at a level of significance of 5%. The $\beta = 0.333$, t-value = 6.160 and p-value = 0.000, indicated that H₁ of the study is supported. The findings show that innovation has a large and favorable impact on the performance of organizations.

H₂: Organizational learning has a Significant Influence on Organizational Performance.

The study's second hypothesis concerns the relationship between organizational learning and organizational performance. The above table of path coefficient evaluations demonstrates that the above-mentioned hypothesis was found to be positive and significant at a level of significance of 5%. The $\beta = 0.228$, t-value = 3.942 and p-value = 0.000, indicated that H₂ of the study is supported. The findings reveal that organizational learning has a large and favorable impact on organizational performance..

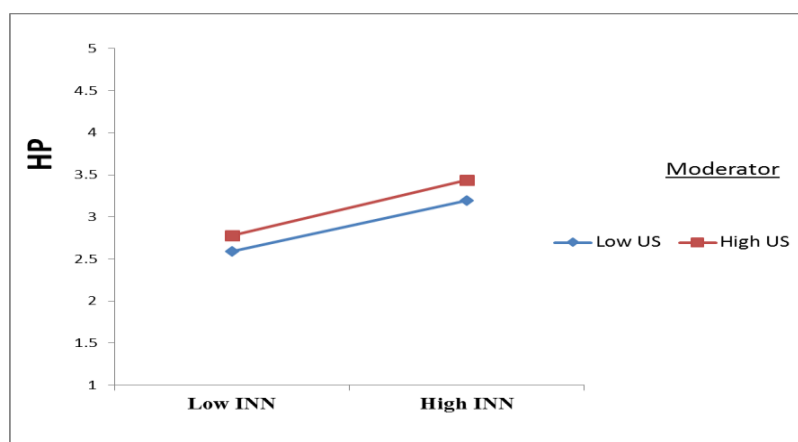
Hypothesis Testing for Moderation Analysis

The goal of this study was to see if user satisfaction had a moderating effect on the relationship between hotel performance and accounting information systems, innovation, top management support, and organizational learning. The following table and graphic show the findings of the moderation analysis Table 5:

	Beta	SE	T value	P Values
INN -> Hotel Performance	0.014	0.058	0.242	0.809
OL -> Hotel Performance	-0.078	0.063	1.228	0.220

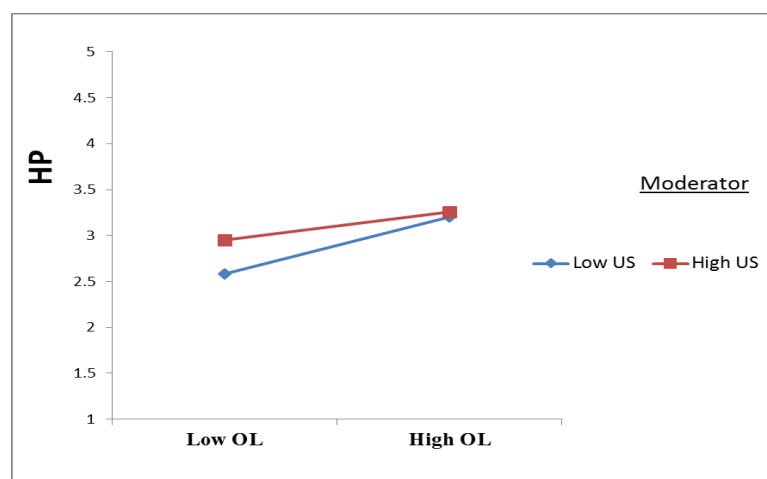
H₃: Users' satisfaction moderates the relationship between innovation, and organizational performance

The results of the above hypothesis testing indicated that Users' satisfaction has no moderating role on the relationship between innovation, and organizational performance with p-value of 0.809 (p>0.05). Thus, it can be concluded that the innovation, and organizational performance relationship is not moderated by Users' satisfaction.



H4: Users’ satisfaction moderates the relationship between OL, and organizational performance

The results of the above hypothesis testing indicated that Users’ satisfaction has no moderating role on the relationship between organizational learning, and organizational performance with p-value of 0.220 ($p > 0.05$). Thus, it can be concluded that the organizational learning, and organizational performance relationship is not moderated by Users’ satisfaction.



Discussion of the Direct Effects

According to Hameed et al. (2021) the degree to which innovation is tightly held or extensively and widely spread is related to hotel performance. In addition, when compared to those businesses with weak innovations, the hotels with strong innovations exhibited a significant rise in sales, reserves, and surplus profit after tax. According to studies on innovation, hotels with high innovation performance outperform those with low innovation performance. In this regard, the primary contributions of our research are as follows: first, the current study provides trustworthy and valid scales for measuring and quantifying company attitude toward innovation, as well as perceived technological and business performance in the hotel industry. These scales could be very useful for academic scholars in future research studies, whether they are conducted in other countries or for different types of accommodations. Managers that want to utilize the measures in their own market research to determine their clients' perceptions of their innovativeness in their local marketplaces may find them beneficial. Managers can also incorporate them into their strategy to boost their innovation orientation. Similarly, using a technology measure in hotels will enable managers

to anticipate opportunities presented by technological developments and better deal with the increased competition associated with these situations.

Empirical evidence gathered to assess constructs related to innovation in the hotel industry is often based on performance where accountants employees appear to be interested in this work (Hervas-Oliver et al., 2018). The p-value was discovered to be 0.000, which is less than the assumed value of 0.01 level. As a result, it may be argued that hotel performance and innovation are important. This means that in Jordanian hotels, innovation has a significant role in determining performance. Hence, the hypothesis is supported. This is in line with prior research that has found a link between innovation and performance in the services sector (Aboelmaged, 2018; Pascual-Fernández et al., 2021; Rodríguez-Victoria et al., 2017).

The association between organizational learning and hotel performance was shown to be statistically significant ($\beta=0.228$, $t\text{-value}=3.942$, $p\text{-values}=0.000$) significance at $p<0.05$, indicating support for H2. This finding is in line with prior research that looked at organizational learning in Jordanian hotels Al-Zaareer & Al-Damen (2021) Managers and leaders at Jordanian luxury hotels should increase their awareness of how organizational learning affects their accountants' performance and reframe their ideas on learning methodologies, according to the report. Similarly, (Ali et al., 2020) the importance of organizational learning on hotel performance was hypothesized. As a result, the researcher might draw the conclusion that organizational learning has a favorable impact on hotel performance.

The findings of this study show that organizational learning has an important role in influencing hotel performance in Jordan. Many prior studies on organizational learning and performance backed up this finding. Organizational learning was found to be a critical component in the majority of studies that led to improved accountant performance (Kasemsap, 2016; Said et al., 2011). This can be hypothesized that owing to organizational learning, a hotel has ideas and knowledge, and then focuses on results, measuring success on the hotel's incentives system, and is responsible for controlling accountants' performance and supporting group performance in the hotels.

Discussion of Moderating Effects of Users' Satisfaction

Users' satisfaction may have a positive moderating influence on the relationship between innovation and hotel performance, according to the current study's hypothesis. Between innovation and hotel performance, user pleasure is not a significant factor. It was found that the p-value was 0.809 which is greater than the assumed value of 0.05 level. As a result, it may be stated that there is no correlation between innovation and hotel performance. This means that user satisfaction and innovation aren't as important in evaluating accountants' performance in Jordanian hotels. Hence, the hypothesis is not supported. This is consistent with some previous studies that there is no relationship to innovation, performance with users' satisfaction in the services sector (Hsu et al., 2008; Jeong, 2018; Nemati et al., 2010; Tontini & Picolo, 2014). For hotel staff to be satisfied, new developments and amenities must be introduced to attract accountants. Hotels must innovate and alter in order to implement these principles. According to the data gathered through a questionnaire, innovation has no beneficial impact on user satisfaction.

The level of user happiness has no bearing on organizational learning or hotel performance. It was found that the p-value was 0.220 which is greater than the assumed value of 0.05 level. As a result, it may be argued that there is no correlation between organizational learning and hotel performance. This means that organizational learning and user satisfaction aren't as important in influencing accountants' performance in Jordanian hotels. Hence, the hypothesis is not supported. This is in line with prior research that found no link between

organizational learning, performance, and user satisfaction in the services sector (Zabihi et al., 2012). The following actions of hotel employees are not confirmed by the study: (1) genuine leadership care and concern for employees in times of difficulty or unpleasant experience – emotional healing; (2) concern for the community's development – creating value for the community; (2) concern for employees' learning and solving job-related problems for career success – conceptual skills; (4) concern for employees' personal growth, development, and success – helping subordinates grow and succeed; and (5) considering the employees' interests.

CONCLUSION

With the exception of two indirect hypotheses, all of the offered hypotheses in this study were confirmed. The findings indicated that innovation and organizational learning have a beneficial impact on hotel performance. In this regard, contingency theory is based on the actual benefits that accountants as well as encourage through their interactions, with the goal of developing and maintaining performance. Nonetheless, forming successful partnerships is difficult, and in this context, the current thesis makes a significant contribution to management literature by proposing a model that empirically evaluates the accountants' opinions on their relationship with hotel management among Jordanians. Finally, future studies should look into the direct and indirect impacts between the factors to see whether there are any moderating effects. Future research should look into the mediating influence of corporate social responsibility and PEOU on AIS and organizational performance, as well as the moderating effect of organizational culture on AIS, innovation, and organizational performance. This would provide a better understanding of the relationships between the variables.

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