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The Impact of Knowledge Management on Improving the Quality of Customs Services in the Jordanian Customs Department: The Mediating Role of Organizational Learning

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Abstract
The current study aims to examine the relationship between knowledge management, organizational learning, and the quality of customs services in the Jordanian Customs Department. As well as determining whether organizational learning mediates the relationship between knowledge management and the Quality of customs services. Two-hundred and nineteen usable questionnaires were used for analysis. The analysis was conducted using partial least squares structural equation modelling (PLS-SEM). It was found that knowledge management has a significant positive effect on the quality of customs services, $\beta = 0.422$, $t = 5.919$, $p < 0.001$. Organizational learning positively mediates between knowledge management and the quality of customs services, $\beta = 0.253$, $t = 4.962$, $p = 0.000$. The findings are useful for the Jordanian Customs Department and similar organizations in improving the quality of their services through appropriate employment of the dimensions of knowledge management (knowledge creation, storage, transfer, and implementation) and organizational learning. Both variables are necessary for the creation, acquisition, and integration of knowledge, which enable organizations to develop their own resources and capabilities. This in turn can improve the quality of their services and improve their performance.
Keywords: Knowledge Management, Organizational Learning, Quality of Customs Services, Jordanian Customs Department.

Introduction

Significant developments in the field of information and communications technology has led to the transformation of the majority of organizations into digital organizations (Dhyanasaridewi & Augustine, 2021; Azeem, 2015). In this transformation, knowledge management and organizational learning constitute two important conditions for organizational success (Pandey & Dutta, 2013, Oliva, 2014, Aranda et al., 2017) and economic

growth (Chen & Dahlman, 2006). Organizations therefore utilize a range of knowledge management processes to transform individual knowledge—information and personal experience—into organizational knowledge (Obeso et al., 2020).

Knowledge management is an integrated scientific approach that aims to develop organizational performance through higher quality goods and services (Al Tahini & Al-Khalidi, 2015). Its applications have opened wide horizons for contemporary organizations to improve their position and competitive capabilities (Bourkwa, 2018). Scholars and practicioners have given attention to organizational learning and knowledge management, given the significant contribution of knowledge workers to the growth and prevalence of the knowledge economy (Jain, & Moreno, 2015).

The Jordanian Customs Department has implemented knowledge management techniques in most of its customs procedures to improve their effectiveness and efficiency, transparency, and services to customers (Hajj Naas et al., 2023). By adopting knowledge management in its various operations and activities, the Jordanian Customs Department also aims to achieve organizational creativity. Organizational creativity is the lifeline for any organization seeking to satisfy its customers and achieve sustainable success in the long term by improving the quality of its various services (Martincus et al., 2015).

Most of the literature on knowledge management has shown its importance and usefulness in various sectors and organizations, for example the public sector (Ferguson et al., 2015), banking sector (Oluikpe, 2012), professional services companies (Palte et al., 2011), non-governmental organizations (Corfield et al., 2013) and medium and small-sized organizations (Durst &Edvardsson, 2012). The importance of knowledge management practice has been demonstrated in these sectors, yet empirical studies on its antecedents have been limited (Jain, & Moreno, 2015). There is also still a gap in the literature, as there is still insufficient research that leads to general conclusions regarding the role and benefits of knowledge management for various aspects of the organization (Kašćelan et al., 2020). To bridge this gap, this study examines the relationship between knowledge management and organizational learning and the extent of their impact on improving the quality of services in the Customs Department.

The interest of decision-makers in various institutions in seeking progress and maintaining success has been accompanied by more efforts to improve service and product quality so as to satisfy the desires and needs of customers (Ahmed et al., 2020). This study presents and develops a structured framework for examining the relationship between knowledge management, organizational learning and their impact on improving the quality of services in the Jordanian Customs Department.

The resource-based view (RBV) theory states that organizations compete with each other based on their resources and capabilities (Nassibi et al., 2023). Organizations that are distinguished by their possession of unique, valuable, rare, and non-exchangeable resources can adopt strategies that guarantee their excellence and continued success (Barney, 1991). In this regard, Nasir Uddin (2010) emphasized that knowledge management will enable organizations to develop valuable knowledge that enhances their competitive capabilities.

The importance of this study is twofold: practical and academic. Practically, it provides useful information to managers and decision-makers to enable them to determine whether knowledge management and organizational learning as organizational capabilities and practices can help improve the service quality of the Jordanian Customs Department. It also provides pioneering empirical evidence on the mediation of organizational learning between

knowledge management and service quality. Academically, the theoretical framework and findings of the study contribute to the literature.

Literature Review

Knowledge Management

Knowledge management is a structured method that allows an organization to create and organize intellectual assets in a collaborative and integrated manner to achieve long-term sustainability (Liu et al., 2018; Mahrinasari et al., 2021). It is a systematic, organized process that aims to creatively bring in, create, and transform knowledge into organized collaborative knowledge that can be shared throughout the organization (Abdul Sattar, 2004). The knowledge management process consists of a series of related and interconnected steps, which are: knowledge diagnosis, generation, storage, development, and distribution (Obeso et al., 2020). Almansoori et al. (2021) explained that the knowledge management process comprises four important aspects of acquiring, storing, sharing, and applying knowledge. On the other hand, some consider knowledge management to be a powerful and valuable tool for organizations to accomplish their activities and achieve their goals effectively (Wang et al., 2014). It is an asset and resource of the organization that must be taken care of because it is the main engine of economic growth and a strong catalyst for technological progress and productivity (Chine et al., 2015; Rawashdeh et al., 2021). Many researchers differed in defining the dimensions of knowledge management. Obeidat et al., (2016) mentioned three dimensions: dissemination of knowledge, application of knowledge, and use of knowledge. Hsu and Sabherwal (2011) pointed to three knowledge management processes: knowledge application, knowledge transformation, and knowledge dissemination. Finally, Shujahat et al. (2019) delineated four processes: knowledge creation, sharing, use, and divulging.

Service Quality

Quality is a powerful tool for organizations. It is associated with processes, products, services, people, and environment that can meet or even go beyond the needs and expectations of customers (Goetsch & Davis, 2010). Therefore, the success of service providers, regardless of the nature of their organizations, is strongly dependent on the strength and durability of their relationships with customers and the extent of these customers' loyalty and affiliation (Wijetunge, 2016). Therefore, quality is considered the lifeblood of organizations and an important source of sustaining competitiveness (Greenfield, 2014).

The concept of quality has evolved over the years as a natural result of the development of life and the ensuing development in the desires, tastes, and needs of customers. According to Antony (2013), the concept of quality has developed in stages. Initally focusing on inspection, it then evolved into quality control, quality assurance, total quality management, and finally Six Sigma as a strategy to minimize defects and increase customer satisfaction and loyalty.

Researchers, practitioners, and even customers clearly differ in defining the elements of service quality. According to Teeroovengadum et al. (2019), service quality comprises three dimensions: technical quality, service performance quality, and mental image of the organization. Grönroos (1984) only listed technical quality and functional quality as its elements, whereas Rust and Oliver (1993) added another dimension, environment. Al-Hila et al. (2017) mentioned ten elements: reliability, credibility, tangibility, efficiency, responsiveness, communication, courtesy, and safety. Some researchers (for example, Parasuraman et al. 1988; Al-Ababneh, 2016; Sunil et al., 2018) have developed a model of

service quality that includes the dimensions of responsiveness, tangibility, assurance, reliability, and empathy, which are the same dimensions that will be relied upon in this study.

Organizational learning

Scholars of various academic disciplines, including economics, earth sciences, management, and psychology, have given much attention to organizational learning (Argote & Miron-Spektor, 2011). It is a vital process for the growth and development of organizations because it is the only sustainable source of competitive advantage in learning organizations (Sanzo et al., 2012; Megheirkouni, 2017). According to Jain and Moreno (2015), seven interconnected dimensions characterize the learning organization at the individual and collective levels: continuing education, collective education, inquiry and dialogue, empowerment, programmed system, programmed system communication, and strategic leadership. Marsick (2009) also emphasized that a learning organization works to empower employees, who in turn make the organization more successful and last longer. Attia and Essam Eldin (2018) pointed out that organizational learning is a dynamic process whose goal is to build, acquire, and integrate knowledge to develop organizational resources and capabilities to achieve superior performance. Rawashdeh et al. (2021) emphasized the need for organizations to establish an environment that encourages learning, so that they can develop their learning skills and abilities and encourage them to adopt modern methods. Organizatioal learning can improve management practices and enhance knowledge transfer across organizational boundaries.

Hypotheses Development

Knowledge Management And Service Quality

Knowledge management greatly contributes to the success of an organization and quality improvement of its products and services (Al-Khalifa & Al-Zain, 2020). Knowledge management and service quality have been a subject of numerous past studies set in different contexts, such as tourism (Al-Shimari et al., 2023), education (Al-Rashidi & Naif, 2020; Khalid, 2021), health (Hilali & Mahmoud, 2022), government (Al-Awaji, & Wael, 2022), services (Issam, & Al-Makhadmah, 2015), construction (Tabe Jamaat et al., 2023), and banking (Dekamini & Ehsanifar, 2021). These studies evince the positive and significant contribution of knowledge management and its dimensions on improving service quality.

The service quality of Parsian Bank in Iran is positively influenced by knowledge management maturity (Dekamini & Ehsanifar, 2021). The variables of knowledge management (knowledge diagnosis, acquisition, generation, storage, distribution, and application) are positive predictors of the quality of banking services in its five dimensions (tangibility dimension, reliability dimension, responsiveness dimension, safety dimension, empathy dimension) in some Algerian public banks operating in the city of Djelfa (Baghdawi & Maisumi, 2018). Girard and McIntyre (2010) showed that knowledge management contributes significantly to Canadian federal institutions' achievement of their goals and service quality improvement. It was thus proposed that:

H1: Knowledge management has a significant positive impact on improving the quality of customs services in the Jordanian Customs Department.

3.2 Knowledge management and organizational learning

Organizational learning is viewed as a dynamic process that depends on knowledge management and its various components, in particular the human resources component that creates, uses, shares, stores, and accesses knowledge (Antunes & Pinheiro, 2020). In the same

context, Abdi et al., (2018) indicate that organizational learning is a vibrant process on the basis that knowledge is transferred from the personal level to the collective level and then to the organizational level. Therefore, organizations must use organizational learning to develop knowledge management and capabilities that enable the organization to achieve its goals (Jain, & Moreno, 2015). Likewise, Meher and Mishra, (2022) pointed out that knowledge exchange and organizational intelligence are important and main factors that create an environment for learning. According to the study of Jain and Moreno (2015), all organizational learning factors such as cooperation, teamwork, performance management, freedom, independence, reward, and recognition are all positive predictors of the various dimensions of performance and the practice of knowledge management. Thus, the following hypothesis was put out:

H2: Knowledge management has a significant positive impact on organizational learning in the Jordanian Customs Department.

Organizational Learning And Service Quality

Organizational learning is expected to be positively and directly related to knowledge management; organizations with a high level of organizational learning understand customer needs and competitors' strategies, allowing them to innovate their services to customers to meet the desires and tastes of customers (Calisir et al., 2013; Calantone et al., 2002). Putra et al. (2020) pointed out that organizational learning, such as openness, communication, and information sharing, are important factors of an organization's sustainable success. Nasser and Salah (2023) found that organizational learning strategies (strategic alliances, group learning, e-learning, individual learning) positively influence in improving the quality of functional service dimensions (reliability, responsiveness, reliability, safety). Ruddin (2023) found that the dimensions of digital transformation, including electronic transformation, positively influences on improving the quality of academic services and organizational performance. It was thus proposed that:

H3: Organizational learning has a significant positive impact on improving the quality of customs service in the Jordanian Customs Department.

Knowledge Management, Organizational Learning, And Quality Of Customs Services

Organizational learning is a dynamic process that can develop the resources and capabilities of an organization through knowledge creation, acquisition, and integration. The upshot of this is is improved service quality and organizational performance (Sanzo et al., 2012). Megheirkouni (2017) maintained that organizational learning can develop the knowledge resources and capabilities of an organization to achieve sustainable organizational excellence; this can only be achieved by improving the quality of services. It is also suitable for organizations that operate in a dynamic environment. Most researchers and RBV theorists, such as Richard (2000) and Teece et al., (1997), agreed that knowledge is the most important resource for any organization. In the same context, Prahalad and Hamel (1994) believed that intellectual assets are among the most important assets for an organization; they grow along with the organization and contribute to its sustainable excellence by improving service and product quality. On the other hand, supporters of the contingency theory, such as Otley (1980) and Tapscott (1996), examined British companies and found that knowledge and

learning resources are related to outstanding performance variables, including the quality of services and products. It was thus proposed that:

H4: Organizational learning mediates the relationship between knowledge management and improving the quality of customs service in the Jordanian Customs Department.

Research Framework

The framework illustrates the relationship between knowledge management and service quality through the mediation of organizational learning (Figure 1).

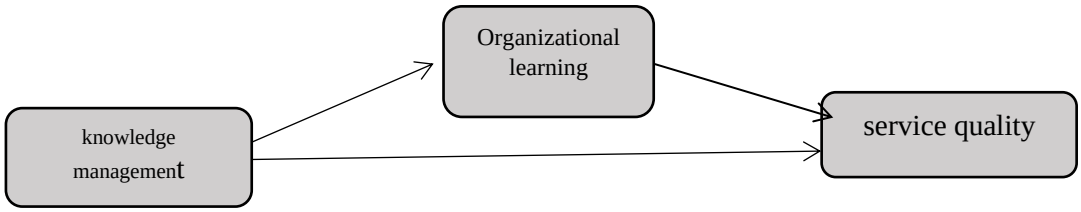

Figure 1 –Research Framework

Research Methodology

The research design was cross-sectional survey. According to Cooper and Schindler (2014), this design allows the measurement of research variables without compromising the research setting.

Population and Sample

According to the Human Resources Department of the Jordanian Customs Department, the number of employees involved in customs services is 1,580. The sample size was determined to be 310, or 19.62% of the population as recommended by Sekaran and Bougie (2016). It was increased to 21% to compensate for non-responses and sampling error (Hair et al., 2008). Only 219 of 332 questionnaires were returned (response rate = 65.96 %).

5.2 Variable Measurement

There are four sections in the questionnaire. The first section concerns demographic information. The second section consists of four dimensions to measure knowledge management, which are: knowledge creation (KC), knowledge storage (KS), knowledge transfer (KT), and knowledge implementation (KI), with 18 items taken from Ben Younes (2022) and, Donate and Pablo (2015). The third section consists eight items to measure the quality of customs services (Ababneh, 2016; Akroush, 2008). The fourth section includes six items that measure organizational learning, adapted from Fatima aIman (2023).

5.3 Data Collection Instrument

This questionnaire contains four sections. Section one is the demographic information. Section two measures the four main dimensions (KC, KS, KT, KI) of knowledge management (KM) using 18 items. Section three measures organizational learning (OL) using six items, and the final section measures eight items on service quality (SQ). A five-point Likert scale was used to measure the items.

Data analysis

SmartPLS version 4 was used for data analysis. The measurement model and structural model were assessed.

Results

Data screening

To ensure that data had no missing or extreme values (outliers) and were normally distributed, the skewness and kurtosis values of the data were computed. The computed values are presented in Table 1. Because the values were less than ± 2, the data were normally distributed (Singh & Sharma, 2016).

Table 1.

Assessment Of Normality Of The Variables

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Knowledge creation	219	-.530	.164	-.035	.327
knowledge storage	219	-.555	.164	-.164	.327
knowledge transfer	219	-.363	.164	-.175	.327
Knowledge implementation	219	-.744	.164	.583	.327
Service quality	219	-.309	.164	-.557	.327
Organization learning	219	-.454	.164	.131	.327
Valid N (listwise)	219				

Descriptive Analysis Of Study Variables

Table 2 shows that among the dimensions of knowledge management, the mean scores were, in descending order, KI (M = 4.15), KS (M = 4.13), KT (M = 4.08), and KC (M = 3.9). The mean of organizational learning was 3.79, whereas the quality of customs services 4.04.

Table 2

Results Of Descriptive Statistics

	N Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic
Knowledge creation	219	2.29	5.00	3.90	.54611
knowledge storage	219	2.83	5.00	4.13	.50239
knowledge transfer	219	2.80	5.00	4.08	.48830
Knowledge implementation	219	2.29	5.00	4.15	.53485
service quality	219	3.00	5.00	4.04	.44976
Organization learning	219	2.38	5.00	3.79	.50385
Valid N (listwise)	219				

Assessment Of The Measurement Model

Model validity and reliability were established through the assessment of the measurement model. Hair et al. (2010) recommended assessing the discriminant and convergent validity of the constructs, along with their internal consistency and reliability. As shown in Figure 1, organizational learning and quality of customs services were first-order reflective constructs, whereas knowledge management was a second-order reflexive-reflexive construct with four sub-dimensions (KC, KS, KT, and KI). Therefore, according to the recommendation of Sarstedt

et al., (2019), the study model was evaluated in two stages. the reliability and convergent validity of the second-order construct was first assessed (Table 3), followed by the comprehensive model (Table 4). Discriminant validity of the overall model was then evaluated.

Convergent Validity

Convergent validity means that the measurements measure different constructs. It also indicates the degree to which the measures do, in fact, measure the same construct (Cheah et al., 2018). Convergent validity was examined by using three tests: composite reliability (CR) (>0.6), external loading (>0.6), and average variance extracted (AVE) (>0.5) as recommended by Hair et al. (2010) . Cronbach's alpha (>0.7) was computed to evaluate internal consistency (Hair et al., 2010; Nunnally & Bernstein, 1994).

Table 3.

Convergent Validity Internal Consistency For The Knowledge Management Model

	Items	Factor loading ranges	Cronbach's alpha	Composite reliability	AVE
KC	5	0.779 – 0.823	0.864	0.902	0.648
KS	4	0.746 – 0.793	0.783	0.860	0.605
KT	5	0.736 – 0.807	0.823	0.881	0.598
KI	4	0.760 – 0.849	0.840	0.893	0.676
SQ	8	0.601 – 0.806	0.883	0.907	0.552
OL	6	0.755 – 0.846	0.886	0.913	0.638

The 18 knowledge management items had external loadings of more than 0.60 (Table 3). CR, AVE, and Cronbach's alpha values of the constructs were above their respective thresholds. The knowledge management model was thus valid and reliable.

Table 4

Convergent Validity and Cronbach's Alpha and Results for the Overall Model

Construct	Items	Factor loading	Composite reliability	Cronbach's Alpha	AVE
KM	KC	0.864	0.973	0.928	0.631
	KS	0.738			
	KT	0. 832			
	KI	0.840			
Organization learning	OL 1	0.754	0.907	0.886	0.638
	OL 2	0.781			
	OL 3	0.794			
	OL 4	0.719			
	OL 5	0.748			
	OL 6	0.807			
service quality	SQ 1	0.706	0.913	0.885	0.552
	SQ 2	0.689			
	SQ 3	0.791			
	SQ 4	0.739			
	SQ 5	0.782			
	SQ 6	0738			
	SQ 7	0.718			
	SQ 8	0.648			

The overall model also had convergent validity because all standardized external loadings were above 0.60. Likewise, the AVE and CR values were above 0.5 and 0.6. Taken together, the items were reliable measures of the constructs.

Discriminant Validity

the variances between measures was compared with the AVE of each measure to check for discriminant validity (Fornell & Larker, 1981). Discriminant validity was established as each construct loaded the highest on itself than on other constructs (Table 5) (Fornell & Bookstein, 1982).

Table 5

Discriminant Validity Analysis

	KC	KI	KS	KT	KM	OL	SQ
KC	0.805						
KI	0.611	0.822					
KS	0.625	0.559	0.778				
KT	0.683	0.631	0.593	0.773			
KM	0.879	0.822	0.800	0.872	0.672		
OL	0.533	0.552	0.528	0.592	0.653	0.798	
SQ	0.518	0.570	0.585	0.617	0.675	0.663	0.743

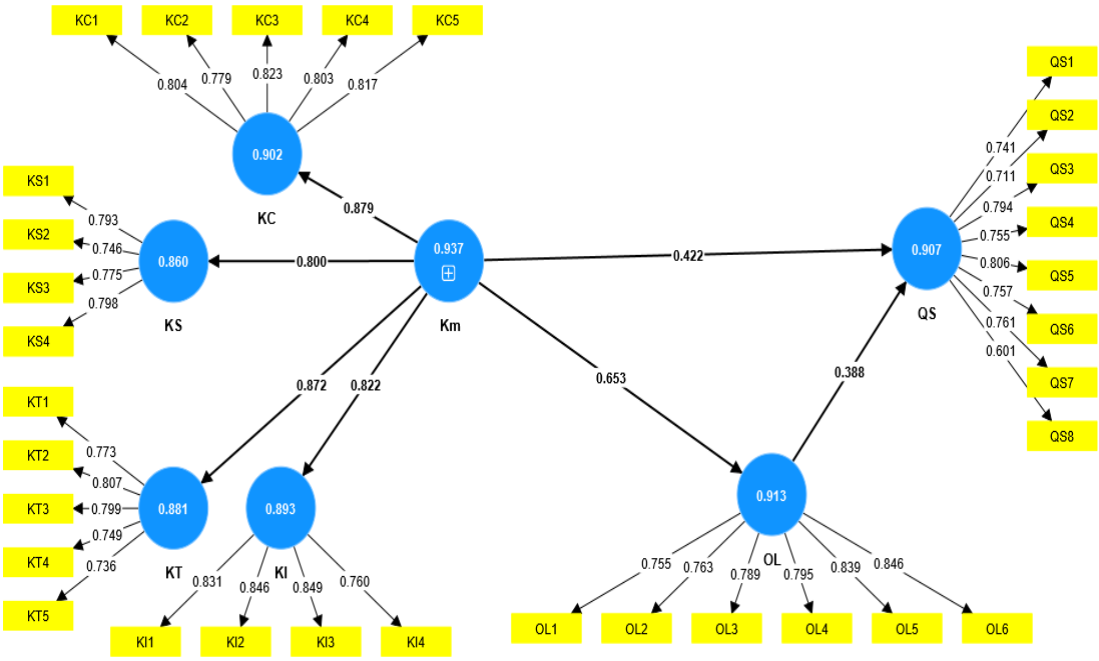

Figure 2. Results of the PLS algorithm

Structural Model Assessment

The structural model was assessed using the bootstrap method to test the direct and indirect research hypotheses. Following Hair et al. (2010), the structural model was assessed using a number of tests, including effect size (F2), coefficient of determination (R2), and predictive significance (Q2). The results are shown in Table 6.

Table 6:

Hypotheses Testing Results

	Path shape	Std. Beta	Std. Error	T-value	F^2	R^2	Q^2	P-value	Decision
H1	KM-SQ	0.422	0.071	5.919	0.222	0.541	0.379	0.000	Supported
H2	KM - OL	0.653	0.044	14.827	0.742	0.426		0.000	Supported
H3	OL -SQ	0.388	0.075	5.201	0.188			0.000	supported

KM has a positive direct effect on improvement of customs SQ ($\beta = 0.422$, $t = 5.919$, $p < 0.001$) and OL ($\beta = 0.653$, $t = 14.827$, $p < 0.001$). These results support H1 and H2. The table also shows the positive influence of OL on improvement of customs SQ ($\beta = 0.388$, $t = 5.201$, $p < 0.001$), which supports H3.

The R^2 for customs SQ was 0.541 and for OL 0.426. This means that 54% of the variance in customs SQ was explained by KM and OL, and that 40% of the variance in OL was explained by KM. Both R2 values were also above the criterion recommended by Chin (1998) (0.19). Table 6 also shows the F^2 value for KM → SQ was medium (0.222), KM → OL was large (0.742), and OL → SQ was medium (0.188). Interpretation of effect size followed Draper (2018). This means that KM was able to explain the SQ of customs and OL, and that OL was able to explain SQ. The predictive value (Q2) for the SQ was 0.397. Because it is higher than zero, this means that the model had predictive importance (Chin, 2010).

Table 7:
Mediation effect

	Relationship	S. B	St. D	T-value	P-value	LL (2.5)	UL (97.5)	Decision
H4	KM -OL-SQ	0.253	0.051	4.962	0.000	0.155	0.355	Supported

Table 7 shows the positive mediation effect of OL between KM and customs SQ, β = 0.253, t = 4.962, p = 0.000. The bias-corrected bootstrap confidence interval (CI) did not cross 0 (LL = 0.155, UL = 0.355), establishing mediation (Preacher & Hayes, 2008). This results thus supports H4.

6.4 The predictive relevance of the model

A model with an R2 of > 0.75 has strong predictive power; > 0.25 and < 0.75 moderate predictive power, and < 0.25 weak predictive power. The R2 values in Table 6 shows the moderate predictive power of the knowledge management model (R2 = 0.541, 0.426).

Discussion

This study examined: (1) the effect of KM on improving the quality of customs services, (2) the effect of KM on OL, (3) the effect of OL on improving the quality of customs services, and (4) the mediating role of OL between KM and the quality of customs services in a department. To achieve these goals, the study hypotheses were tested using the version Smart PLS version 4.

This study found that KM has a positive impact on improving the quality of customs services. This result can be explained by the Jordanian Customs Department's keenness to adopt a strategy of continuous improvement of the quality of services it provides to customers, considering quality an important input into achieving sustainable organizational excellence and achieving competitive advantage. The results of this study are consistent with the results of previous studies such as Al-Shimar et al., (2023); Al-Rashidi and Naif (2020); Khalid (2021); Hilali and Mahmoud (2022); Al-Awaji, and Wael (2022); Issam, Al-Makhadmah (2015); Tab Jamaat et al. (2023); Dekamini and Ehsanifar, (2021). All of these studies indicate that there is an impact of KM on improving the quality of services in the various sectors in which they were conducted. The results also indicated that KM has a positive impact on OL. This result is attributed to the great interest exerted by the Jordanian Customs Administration, considering that OL is a dynamic, vibrant process that moves from the personal level to the collective level and then to the organizational level. Therefore, organizations must focus their efforts more on using OL to develop KM and its capabilities that enable the organization. To achieve its goals and improve the quality of services provided to customers. The result of this study is consistent with what was reported by previous studies, such as Antunes & Pinheiro (2020); Abdi et al., (2018); Jain and Moreno (2015), and Meher and Mishra (2022). The results of these studies indicated a direct positive impact of KM On OL. The results also indicated that OL has a positive impact on the quality of customs services. OL is the key to raising the efficiency of human resources and enabling the organization to provide its best quality, given that OL represents a dynamic process aimed at creating and acquiring knowledge and achieving its integration to develop the resources and capabilities you possess to improve the quality of services and improve the desired organizational performance. The results of this study agreed with the results of studies by Nasser and Salah (2023), Calisir et al. (2010), Calantone et al. (2002); Putraet al.(2020), which demonstrated the importance of OL in improving the quality of services.

In the same context, the results of this study also indicated that OL is considered a mediator in the relationship between KM and the quality of customs service, given that OL is employed to develop knowledge resources and capabilities that can help business companies achieve sustainable organizational excellence, and this can only be achieved by improving quality. Services. The results of this study are consistent with what was stated by the majority of researchers and scholars of the RBV theory, such as (Richard 2000; Teece et al. 1997), who emphasized the fact that knowledge is the most important resource among the resources possessed by any organization. In the same context, Prahalad and Hamel (1994) believe that intellectual assets are the most important assets that the organization possesses, as they grow with us and contribute to achieving the organization's sustainable excellence by improving the quality of the services and products it provides to the customer.

Conclusion

This study has contributed empirical evidence on the relationship between KM, OL, and SQ in the Jordanian Customs Department. It has provided comprehensive understanding of the positive direct effect of KM on customs SQ and OL, in addition to the indirect effect of organizational learning between KM and customs SQ. This study has also developed a theoretical framework that may help researchers interested in studying the relationship between KM, OL, and customs SQ. Organizations should consider adopting organizational learning and knowledge management as they are complementary processes that enable them to grow, develop, and improve the quality of their services. These two resources also allow organizations to create intellectual assets and organize them in a cooperative manner to achieve sustainable organizational excellence. Knowledge management and organizational learning constitute an organized, purposeful approach to the creative acquisition and creation of knowledge and its transformation into organized collaborative knowledge that can be shared between different levels in an organization.

Limitations and Directions for Future Research

There are at least three research limitations. First, causal relationships may not be captured because this study used cross-sectional data. Future work may therefore consider using longitudinal data to address this limitation. Second, the context for this research was the Jordanian Customs Department. Future work may consider examining the proposed relationships in other contexts. Third, future work may consider other mediating variables, such as organizational culture and administrative empowerment, to gain more insight into the relationships between the research variables.

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