The Impact of Accounting Knowledge Management on Improving Institutional Performance in the Greater Amman Municipality

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Abstract: The study was designed to explore the influence of accounting knowledge management (AKM) on enhancing institutional performance across various dimensions such as learning and growth, internal processes, customer satisfaction, financial performance, and the strategic dimension within the Greater Amman Municipality. Utilizing a combination of descriptive and inferential analytical approaches, the research targeted the entire cohort of employees working in the financial department, encompassing financial managers, department heads, accountants, and auditors, amounting to a total of 244 individuals. To fulfill the study's aims, 200 questionnaires were disseminated, out of which 156 were returned and deemed valid for analysis, marking a substantial response rate of 78%. The findings of the study were quite revealing, indicating that all aspects of accounting knowledge management attained high levels of relative importance. Similarly, each dimension of institutional performance was also deemed to hold significant importance. Crucially, the study unveiled a positive correlation between the implementation of AKM and the enhancement of institutional performance within the Greater Amman Municipality. It was further discerned that the application of AKM concepts played a substantial role in the amelioration of institutional performance. One of the pivotal recommendations emerging from the study emphasized the need for the Greater Amman Municipality to augment its focus on generating accounting knowledge. The study advocates for the adoption of modern management methodologies that foster teamwork, cooperation, and active employee participation in conferences and meetings, to enhance knowledge generation and application within the organization.

Key-Words: - Accounting Knowledge Management, Institutional Performance, Greater Amman Municipality, Knowledge Creation, Knowledge Sharing, Learning and Growth.

1 Introduction

In recent years, the accounting profession has undergone several transformative phases that aim to integrate global standards and practices. It is widely acknowledged that this evolution has created challenges and opportunities for the accounting profession, especially in the context of internationalization. In this regard, the adoption of accounting systems that align with global principles and standards has become very important. Despite its significance, these systems can be fraught with complexities due to the diverse nature of accounting standards, principles, and procedures adopted by various bodies. This diversity leads to a range of

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accounting treatments and results that can be confusing for users without a proper understanding of the universal framework of accounting principles and standards. Likewise, these systems should be able to produce unified financial statements that are clear, interpretable, and compliant with various accounting environments, regulations, and laws, [1]. Accordingly the importance of having an understanding of accounting to reduce uncertainty manage factors, and adjust to changes has become a fundamental aspect of accurately representing information, [2]. As a result the performance of institutions is, under increasing scrutiny as a measure to ensure their ability to survive, compete and expand, [3].

Initial observations on this subject suggest a need to emphasize the Balanced Scorecard (BSC) as a tool for creating measures of institutional performance. This observation carries implications within the sector that can promote strong and sustainable growth. Despite studies exploring the effects of BSC on performance, there has been no examination conducted on the Greater Amman Municipality, [4]. Therefore this study aims to assess how managing accounting knowledge impacts performance in the GAM.

While traditional methods of performance management have often been overshadowed by evaluation tools like customer satisfaction and quality assessments this study strives to fill this gap by investigating how accounting knowledge management influences performance through key aspects such as learning and development of internal processes, customer satisfaction, financial outcomes, and strategic planning.

The significance of this research lies in its focus on the Greater Amman Municipality as an entity, in Jordan.

GAM is recognized as an institution that sets the standard, for Jordanian organizations in enhancing accounting knowledge management and boosting institutional performance. This study aims to offer insights and recommendations to the Municipality aiding in pinpointing both strengths and weaknesses in its accounting practices.

Specifically, the main goal of this research is to evaluate how accounting knowledge management influences the enhancement of performance within the Greater Amman Municipality. This involves scrutinizing performance indicators like learning and growth internal processes, customer satisfaction, financial performance, and strategic planning.

The research introduces hypotheses to investigate this correlation and assess the impact of different dimensions of accounting knowledge management on various aspects of institutional performance.

The study is structured as follows; Section 2 delves into a review of existing literature; Section 3 outlines the research methodology; Section 4 presents an analysis of findings; Section 5 interprets these findings within context; Section 6 wraps up with a summary along with implications, for research endeavors.

2 Literature Review

2.1 Accounting and Knowledge Management

In the accounting realm, the concept of AKM plays a role, in assessing how well an organization is performing. AKM involves a series of interconnected processes that encompass knowledge creation, storage, sharing, dissemination, and application. These processes collectively contribute to enhancing the efficiency of accounting practices and decision-making procedures, [5], [6]. Together they facilitate problem solving and strategic planning within the field of accounting.

Knowledge generation is widely recognized as an element in AKM. It fosters innovation. Helps create knowledge within an organization to address sudden accounting challenges. The success of this process depends on the volume and scope of knowledge acquired by individuals within the organization. Additionally, knowledge can be enriched through discussions and shared experiences among groups, [6]. Similarly storing accounting knowledge is crucial for preserving memory and mitigating risks associated with employee turnover, [7]. Moreover distributing knowledge plays a role, in disseminating both implicit knowledge, [8]. Effective distribution can be achieved through communication channels within an organization.

Therefore the organization must ensure that accounting knowledge is effectively communicated and applied across its departments. Additionally integrating the application of this knowledge is essential to meet goals and uphold their competitive edge in the market.

In today's age the importance of media, in sharing accounting knowledge has been increasingly acknowledged. According to [9], social media platforms play a role in both disseminating and acquiring accounting knowledge. The 5E learning model offers a method for processing knowledge on

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media starting from initial engagement to practical application. Consequently, these platforms facilitate learning and knowledge exchange in accounting for generations.

Furthermore [10], emphasizes the role of KM enablers in accounting such as ICT skills, training programs, leadership support, and a culture of knowledge sharing. These enablers are essential, for creating an environment that fosters effective KM practices. [11], argue that incorporating information technology into accounting showcases how KM and institutional governance can synergize within institutions.

Results, with findings, were discovered in research studies like those conducted by [12], within Thailand's tourism sector. These studies highlighted the effects of knowledge management practices on improving accounting procedures, employee efficiency, and overall organizational performance. Existing literature has consistently demonstrated the interconnected nature of knowledge management and its influence on effectiveness. The insights obtained from these studies present implications, for the Greater Amman Municipality, which can be applied to enhance its implementation of knowledge management. This in turn can elevate its performance standards, governance practices, and competitive position within the accounting industry.

2.2 AKM and Institutional Performance

The concept of institutional performance is central to the evolution and longevity of organizations. Additionally, institutional performance is an integrated system of various internal and external elements.[13], argued that institutional performance encompasses the organization's adaptability, effectiveness, and efficiency in navigating an ever-changing competitive landscape. This system is crucial in satisfying stakeholder requirements and achieving both broad and specific organizational goals. To assess institutional performance, [14], contends the importance of evaluating not just the individual performance of employees but their collective contribution to enhancing the efficiency of the institution. A study by [14], Maintains the necessity of aligning these assessments with the dynamic environmental and organizational shifts.

In prior research, the focus was, on integrating accounting knowledge management with performance. For example, [15], highlights the role of applying knowledge to connect management practices with innovation. Their study emphasizes the importance of accounting knowledge management for improving efficiency and competitiveness. Similarly [16], suggests that

coworking spaces can demonstrate how sharing knowledge and fostering creativity can be beneficial in an accounting context. Their research shows that openly sharing accounting knowledge significantly boosts financial management performance. [17], argue that open innovation environments promote knowledge sharing in accounting fields suggesting that collaborative settings can encourage the sharing of knowledge and enhance performance. [18], delve into the relationship between knowledge management learning and memory showcasing how accounting departments leverage knowledge to adapt to market changes and technological advancements effectively. Additionally [19], highlights the significance of conducting knowledge audits to identify knowledge gaps and improve performance, in accounting.

These insights complement the balanced scorecard approach that outlines key performance dimensions. In other words, Learning and Growth focus on skill enhancement and procedure standardization, while Internal Processes emphasize the transformation of inputs into final products. Customer Satisfaction targets market share growth through quality improvements while Financial Performance involves the management of financial strengths and weaknesses and the Strategic Dimension, relating to the organization's long-term vision and strategic decisions, [14], [20], [21].

Learning and Growth

In general, the period after learning and growth is considered very crucial. The gap between the current capabilities of individuals and organizational procedures and the strategic capabilities and objectives to be achieved in performance can appear. Thus, the institution is required to fill these gaps by training employees, investing in their capabilities, enhancing their skills, improving the level of techniques and technology within the organization's systems, and working to standardize organizational procedures and work, [22]. In this regard, [2], addressed that the learning and growth axis refers to the process of acquiring and growing knowledge and using all information to adapt to changes and conditions that occur within the organization's environment.

Internal processes

The internal processes of the organization work to deliver diverse relationships with all activities. This process begins with the suppliers who work in the organization providing it with basic needs and materials. Later, the organization converted those materials from one form to another. Thus, the

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internal processes are characterized by change, improvement, and development of these materials to generate a final product that is delivered to customers. All these aspects contribute significantly to how to improve processes and activate their performance in the best way, [23], [24], defined internal processes as a major replay of various processes that aim to perfect them to a more effective and efficient form. This can be achieved by continuous measuring such as merging and deleting, improving productivity, distributing tasks and work, and how accomplishing tasks to achieve improvement and development in performance.

Customer satisfaction

The customer satisfaction dimension is one of the main aspects of non-financial measures for performance. Hence, when setting the organization's strategic objectives, customer satisfaction plans are targeted to gain their belonging and loyalty to the organization. A high satisfaction rate is related to the increase in the organization's market share, attracting new customers, and working to retain existing customers, [25].

Contrary to this, organizational objectives from customer studies and fulfilling their demands include minimizing production costs. Organizations aim to reduce idle time and strive to enhance the quality of their products. Another goal set by the organization is to shorten the delivery times. Therefore, organizations must prioritize meeting customers as they are the main drivers for profit generation, [26].

Financial performance

Financial performance serves as an important element within the balanced scorecard framework. Measuring financial performance can indicate short-term institutional performance. Thus, this dimension captures the outcomes of real-world decisions and provides insight into the organization health and sustainability. Financial performance seeks to leverage financial strengths and address weaknesses from suboptimal decisions. According to [14], this approach fosters development, creativity, innovation, and growth. The availability of accurate and timely information is crucial for effective financial performance evaluation. [21], argue about the need for aligning financial goals with organizational objectives to enhance production efficiency. Hence, a sole focus on financial statements can lead to a skewed performance evaluation which may hinder the stakeholder from engaging in a meaningful decision. Thus, the

alignment between financial goals and organizational objectives can lead to a proper profitability assessment that supports the achievement of high-performance rates while maintaining flexibility and liquidity. This balance reflects the institution's competitive potential, [27].

Strategic Dimension

The strategic aspect concerns the decisions made by the organization and its pursuit of a long term vision. Strategic choices primarily focus on performance in terms of effectiveness, in achieving strategic goals. This element assesses how well the organization performs to determine its potential for growth and sustainability amidst pressures, [21].

The review of literature on Accounting Knowledge Management (AKM) and Institutional Performance has revealed the interaction between AKM processes and their impact on organizational efficiency, [6], [7] and others have collectively emphasized the significance of knowledge creation, storage, sharing, dissemination and application in improving accounting practices and decision-making procedures.

Furthermore [15], explores how applying knowledge plays a role in linking management practices to firm innovation. This study is essential for understanding how knowledge management can drive innovation and enhance performance within the Greater Amman Municipality. Similarly [16], stress the importance of sharing knowledge in settings to accounting contexts where collaborative exchange of knowledge can lead to enhancements in management practices. Additionally [17], emphasize the value of open innovation environments in fostering knowledge sharing especially when it aligns with the objectives of knowledge management in institutions, like the Greater Amman Municipality.

[18], proposed a model, for applying knowledge in accounting procedures. Moreover [19], stresses the importance of carrying out knowledge audits to pinpoint and rectify skill gaps which is vital for improving effectiveness in the field of accounting.

Based on the findings from these research works hypotheses have been formulated to investigate empirically the influence of knowledge management on performance, within the Greater Amman Municipality.

Main Hypothesis (HO.1): The various dimensions of Accounting knowledge management do not significantly influence institutional performance at a statistical significance level of 0.05α or less.

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Subsequently, the sub-hypotheses are designed to explore specific aspects of this relationship:

HO.1.1: Focuses on the impact of AKM on the 'Learning and Growth' dimension.

HO.1.2: Assesses the influence of AKM on the 'Internal Operations' dimension.

HO.1.3*: Investigates the effect of AKM on improving performance as measured by 'Customer Satisfaction.'*

HO.1.4: Examines the impact of AKM on the 'Financial Performance' dimension.

HO.1.5: Explores the influence of AKM on the 'Strategic Dimension' of institutional performance.

3 Methodology

This study employed a descriptive and analytical approach to explore the dynamics of Accounting Knowledge Management (AKM) within the Greater Amman Municipality's financial department. The study population comprised all employees in this department, including financial managers, heads of accounting, accountants, internal auditors, and financial clerks, totaling 244 individuals as recorded by the municipality's Human Resources Department. To gather data, a simple random sampling method was used, resulting in the collection of 156 electronic questionnaires.

The stability of the study instrument was assessed using Cronbach's alpha coefficient. The results revealed coefficients ranging from 0.802 to 0.892, indicating a high level of reliability in the study tool, as values exceeding 0.70 are generally considered acceptable for research reliability.

The study also conducted a normal distribution test (Table 1) to assess the data's distribution pattern. This involved calculating the skewness (torsion) coefficient and the kurtosis coefficient. According to the criteria set by [28], data are considered normally distributed if the skewness coefficient does not exceed ±1, and the kurtosis coefficient remains within ±1.96. The results of these tests in our study confirmed that the data adhered to these parameters, indicating a normal distribution,

Table 1. Normal distribution of data based on the test (*Kurtosis & Skewness*)

Variable auditing	Knowledge Generation	Storage of accounting knowledge	Knowledge sharing and distribution	Apply accounting knowledge	**Accounting Knowledge Management**
Torsion coefficient	0.058-	0.224-	0.024	0.278-	**0.088-**
Hyperbole coefficient	0.004-	0.252	0.565-	0.050-	**0.468**

Variable auditing	Learning and growth	Internal operations	Customer satisfaction	Financial performance	Strategic Dimension	**Institutional Performance**
Torsion coefficient	0.049	0.112-	0.071-	0.672-	0.347-	**0.205-**
Hyperbole coefficient	0.372-	0.662-	0.887-	0.590	0.365-	**0.382-**

Source: the authors

Evaluation of Statistical Methods

The study's method of analysis especially regarding regression variance (M.R) follows the guidelines outlined by [29]. They stress the importance of evaluating the relationship, between variables and the dependent variable. In regression analysis, it is ideal for independent variables to a correlate with the dependent variable while showing minimal correlation among themselves.

A critical issue in this context is multicollinearity, which occurs when one independent variable has a level of correlation with others[30] points out that a correlation coefficient above 80% among variables indicates multicollinearity. In our research, we examined this using the Pearson correlation coefficient matrix presented in Table 2 studying how dimensions such, as knowledge generation, accounting knowledge storage, knowledge sharing and distribution, and application of accounting knowledge are interrelated.

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Table 2. Pearson correlation coefficient matrix for accounting knowledge management dimensions

Accounting Knowledge Management ⇐ ⇊	Knowledge Generation	Storage of accounting knowledge	Knowledge sharing and distribution	Apply accounting knowledge
Knowledge Generation	1			
Storage of accounting knowledge	0.485	1		
Knowledge sharing and distribution	0.419	0.303	1	
Apply accounting knowledge	0.337	0.378	0.421	1

Source: the authors

Additionally, the Variance Inflation Factor (VIF) test provides further diagnostics to confirm the absence of multicollinearity. According to [28] a VIF value exceeding 5 signals the presence of multicollinearity. In this study, the permissible variance (Tolerance), calculated as the reciprocal of the VIF value, falls within the acceptable range (greater than 0.2 and not exceeding 1), further confirming the absence of multicollinearity issues. The results of the VIF analysis are detailed in Table 3.

Table 3.Test results for variance amplification and allowable variance

Accounting Knowledge Management	Inflation Coefficient (*VIF*)	Permissible Variance (*1/VIF*)
Knowledge Generation	1.475	0.678
Storage of accounting knowledge	1.406	0.711
Knowledge sharing and distribution	1.361	0.735
Apply accounting knowledge	1.336	0.748

Source: the authors

Results of Descriptive Statistics for Accounting Knowledge Management
The study explored the descriptive statistical indicators of the dimensions of the independent variable, accounting knowledge management. The findings, displayed in Table 4, reveal insights into respondents' perceptions of various AKM dimensions.

Table 4. Descriptive statistics indicators for AKM dimensions

Accounting Knowledge Management	Arithmetic mean	Standard deviation	Percentage	Level	Rank
Knowledge Generation	3.87	0.567	77.4%	High	2
Storage of accounting knowledge	3.86	0.564	77.2%	High	3
Knowledge sharing and distribution	3.80	0.632	76%	High	4
Apply accounting knowledge	3.88	0.638	77.6%	High	1
General Accounting Knowledge Management Index	**3.85**	**0.442**	**77%**	**High**	

Source: the authors

The arithmetic means of the dimensions ranged between 3.80 and 3.88, indicating a high level of agreement among respondents. The standard deviations were below 1, suggesting a low dispersion in responses. Notably, 'Application of Accounting Knowledge' ranked highest in importance (77.6%), followed by 'Knowledge Generation' (77.4%), 'Storage of Accounting Knowledge' (77.2%), and 'Knowledge Sharing and Distribution' (76%). These results demonstrate a high degree of importance accorded to AKM by the finance department employees in the Greater Amman Municipality.

Results of Descriptive Statistics for Institutional Performance
The study also analyzed the descriptive statistics for the dimensions of the dependent variable, institutional performance. The findings, presented in Table 5, reflect the employees' views on different aspects of institutional performance.

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Table 5. Descriptive statistics indicators for institutional performance dimensions

Institutional Performance	Arithmetic mean	Standard deviation	Percentage	Level	Rank
Learning and growth	3.79	0.571	75.8%	High	5
Internal operations	3.93	0.606	78.6%	High	2
Customer satisfaction	3.89	0.681	77.8%	High	3
Financial performance	3.98	0.619	79.6%	High	1
Strategic Dimension	3.83	0.724	76.6%	High	4
General Institutional Performance Index	3.87	0.502	77.4%	High	

Source: the authors

Table 6. Results of the test of the impact of accounting knowledge management in its dimensions on institutional performance

Dependent variable	Accounting Knowledge Management	Standard coefficients			Calculated value (T)	T Sig.
		Constant B coefficient	Standard error	Beta coefficient β		
Institutional Performance	Knowledge Generation	0.236	0.052	0.266	4.566	0.00*
	Storage of accounting knowledge	0.272	0.051	0.306	5.376	0.00*
	Knowledge sharing and distribution	0.235	0.044	0.295	5.274	0.00*
	Apply accounting knowledge	0.178	0.044	0.226	4.081	0.00*

R		R2	Edge R2	Calculated value (F)		Sig. F
0.808		0.652	0.643	70.758		0.00*

Source: the authors

The arithmetic means of these dimensions varied from 3.79 to 3.98, with standard deviations not exceeding 1, indicating consistency in responses. 'Financial Performance' emerged as the highest-ranked dimension (79.6%), followed by 'Internal Operations' (78.6%), 'Customer Satisfaction' (77.8%), 'Strategic Dimension' (76.6%), and 'Learning and Growth' (75.8%). This pattern reflects a high degree of relative importance attributed to different dimensions of institutional performance by the finance department employees of the Greater Amman Municipality.

4 Results

4.1 Analysis of the Impact of AKM on Institutional Performance

The study tested the primary hypothesis (HO.1) to assess the impact of accounting knowledge management's dimensions (knowledge generation, storage, sharing and distribution, and application) on institutional performance in the Greater Amman Municipality. The results, displayed in Table 6, highlight the statistical significance of this relationship.

The results demonstrate a strong positive correlation between the dimensions of accounting knowledge management and improved institutional performance, indicated by the correlation coefficient (R) of 80.8% and an adjusted R^2 of 64.3%. Each dimension—knowledge generation, storage, sharing and distribution, and application—significantly influences institutional performance, as evidenced by their respective Beta coefficients and T-values. Notably, each dimension's significance level is below the threshold of 0.05, indicating a strong positive impact on institutional performance.

Given these findings, the null hypothesis (HO) is rejected, and the alternative hypothesis (Ha) is accepted, confirming that accounting knowledge management in its various dimensions significantly affects institutional performance at a significance level of $\alpha \leq 0.05$ in the Greater Amman Municipality.

4.2 Results of the First Sub-Hypothesis Test on Learning and Growth

The study tested the first sub-hypothesis (HO.1.1) to evaluate the impact of the dimensions of accounting knowledge management on institutional performance, specifically in the context of the learning and growth dimension in the Greater

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Amman Municipality. The results are summarized in Table 7.

Table 7. Results of the test of the impact of AKM on learning and growth

Dependent variable	Accounting Knowledge Management	Standard coefficients			Calculated value (T)	T Sig.
		Constant B coefficient	Standard error	Beta coefficient β		
Learning and growth	Knowledge Generation	0.234	0.078	0.233	3.023	*0.003*
	Storage of accounting knowledge	0.226	0.076	0.223	2.968	*0.003*
	Knowledge sharing and distribution	0.193	0.67	0.214	2.896	*0.004*
	Apply accounting knowledge	0.161	0.066	0.180	2.454	*0.015*

R	R2	Edge R2	Calculated value (F)	Sig. F
0.628	0.394	0.378	24.527	0.00*

Source: the authors

The correlation coefficient (R) of 62.8% and an adjusted R^2 of 37.8% demonstrate a strong relationship between accounting knowledge management and improvement in learning and growth. Each dimension—knowledge generation, storage, sharing and distribution, and application—has a statistically significant positive impact on the learning and growth dimension, as indicated by their respective Beta coefficients, T-values, and significance levels below the threshold of 0.05.

Given these findings, the null hypothesis (HO.1.1) is rejected, and the alternative hypothesis (Ha.1.1) is accepted. It confirms that there is a statistically significant impact of accounting knowledge management, in its varied dimensions, on improving institutional performance as measured by the learning and growth dimension at a significance level of $\alpha \leq 0.05$ in the Greater Amman Municipality.

4.3 Results of the Second Sub-Hypothesis Test on Internal Operations

The study conducted a test on the second sub-hypothesis (HO.1.2) to assess the impact of the dimensions of accounting knowledge management on institutional performance, specifically focusing on the internal operations dimension in the Greater Amman Municipality. The statistical results are summarized in Table 8.

Table 8. Results of the impact of AKM on internal processes

Dependent variable	Accounting Knowledge Management	Standard coefficients			Calculated value (T)	T Sig.
		Constant B coefficient	Standard error	Beta coefficient β		
Internal operations	Knowledge Generation	0.235	0.081	0.219	2.885	*0.004*
	Storage of accounting knowledge	0.320	0.080	0.298	4.015	*0.00*
	Knowledge sharing and distribution	0.156	0.070	0.163	2.234	*0.027*
	Apply accounting knowledge	0.167	0.069	0.176	2.433	*0.016*

R	R2	Edge R2	Calculated value (F)	Sig. F
0.639	0.408	0.392	25.988	0.00*

Source: the authors

The examination presented in Table 8 emphasizes the role that AKM dimensions play in strengthening operations at the GAM. Knowledge Generation, Storage of Accounting Knowledge, Knowledge Sharing and Distribution, and the Application of Accounting Knowledge. Have each shown a positive impact, on improving operations. This is supported by their Beta coefficients, T values, and p values indicating a robust influence that goes beyond the usual threshold of significance ($\alpha \leq 0.05$). Rejecting the hypothesis (HO.1.2) in favor of the alternative hypothesis (Ha.1.2) not only does it highlight AKMs significant effect on internal operations but also sets a precedent for embracing strategic AKM practices to enhance institutional performance within the municipality.

The correlation coefficient (R). Adjusted R^2 values provide a nuanced understanding of the strength and predictive power of AKM dimensions on operations. With an R-value of 63.9% this study reveals a relationship between AKM practices and operational improvements. Similarly, the adjusted R^2 value of 39.2% clarifies how much AKM dimensions account for variations, in operations performance, emphasizing the importance of integrating AKM into the municipality's planning and operational frameworks.

The discoveries do not support the theories discussed in the literature review. Also provide real-world proof that effective handling of accounting knowledge is crucial, for institutional success. In this context, the research recommends a shift in how

WSEAS TRANSACTIONS on BUSINESS and ECONOMICS
DOI: 10.37394/23207.2024.21.109

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the Greater Amman Municipality approaches AKM calling for an integration of AKM practices throughout all aspects of functioning. This involves focusing on creating knowledge, careful storage, and sharing strategies while also promoting a culture of applying knowledge within the organization.

Furthermore, the findings support the suggestion for the municipality to prioritize and invest in AKM as an element for operational and strategic achievements. By adopting management approaches that promote teamwork sharing knowledge and active involvement the municipality can drive innovation, operational effectiveness, and performance enhancement.

4.4 Results of the Third Sub-Hypothesis Test on Customer Satisfaction

The study assessed the third sub-hypothesis (HO.1.3) to determine the impact of accounting knowledge management dimensions on institutional performance, specifically in terms of the customer satisfaction dimension in the Greater Amman Municipality. The findings are illustrated in Table 9.

Table 9. Results of testing the impact of AKM on customer satisfaction

Dependent variable	Accounting Knowledge Management	Standard coefficients			Calculated value (T)	T Sig.
		Constant B coefficient	Standard error	Beta coefficient β		
Customer satisfaction	Knowledge Generation	0.199	0.087	0.166	2.288	*0.024**
	Storage of accounting knowledge	0.319	0.085	0.264	3.733	*0.00**
	Knowledge sharing and distribution	0.343	0.075	0.319	4.582	*0.00**
	Apply accounting knowledge	0.181	0.074	0.169	2.458	*0.015**

R	R2	Edge R2	Calculated value (F)	Sig. F
0.681	0.463	0.449	32.580	0.00*

Source: the authors

The correlation coefficient (R) of 68.1% and an adjusted R² of 44.9% indicate a significant relationship between accounting knowledge

management and improved customer satisfaction. Each dimension—knowledge generation, storage, sharing and distribution, and application—has a statistically significant positive impact on customer satisfaction, as evidenced by their Beta coefficients, T-values, and significance levels below 0.05.

Based on these results, the null hypothesis (HO.1.3) is rejected, and the alternative hypothesis (Ha.1.3) is accepted. This confirms that accounting knowledge management, in its various dimensions, significantly influences institutional performance as measured by customer satisfaction at a significance level of $\alpha \leq 0.05$ in the Greater Amman Municipality.

4.5 Results of the Fourth Sub-Hypothesis Test on Financial Performance

The study evaluated the fourth sub-hypothesis (HO.1.4) to examine the impact of the dimensions of accounting knowledge management on institutional performance, focusing specifically on the financial performance dimension in the Greater Amman Municipality. The statistical outcomes are outlined in Table 10.

Table 10. Results of the test of the impact of AKM in its dimensions on financial performance

Dependent variable	Accounting Knowledge Management	Standard coefficients			Calculated value (T)	T. Sig
		Constant B coefficient	Standard error	Beta coefficient β		
Financial performance	Knowledge Generation	0.181	0.086	0.166	2.104	*0.037**
	Storage of accounting knowledge	0.211	0.084	0.192	2.500	*0.013**
	Knowledge sharing and distribution	0.273	0.074	0.279	3.690	*0.00**
	Apply accounting knowledge	0.177	0.073	0.182	2.430	*0.016**

R	R2	Edge R2	Calculated value (F)	Sig. F
0.605	0.366	0.350	21.839	0.00*

Source: the authors

The correlation coefficient (R) of 60.5% and an adjusted R² of 35% signify a robust relationship between accounting knowledge management and improvements in financial performance. Each

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DOI: 10.37394/23207.2024.21.109

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dimension, namely knowledge generation, storage, sharing and distribution, and application, significantly contributes to this improvement, as indicated by their Beta coefficients, T-values, and significance levels below 0.05.

Accordingly, the null hypothesis (HO.1.4) is rejected, and the alternative hypothesis (Ha.1.4) is accepted. This result confirms that accounting knowledge management, in its various dimensions, significantly impacts institutional performance as measured by the financial performance dimension at a significance level of $\alpha \leq 0.05$ in the Greater Amman Municipality.

4.6 Results of the Fifth Sub-Hypothesis Test on the Strategic Dimension

The study tested the fifth sub-hypothesis (HO.1.5) to explore the impact of the dimensions of accounting knowledge management on institutional performance, specifically measured by the strategic dimension in the Greater Amman Municipality. The statistical findings are detailed in Table 11.

Table 11. Results of the test of AKM in its dimensions on Strategic Dimension

Dependent variable	Accounting Knowledge Management	Standard coefficients			Calculated value (T)	T Sig.
		Constant B coefficient	Standard error	Beta coefficient β		
Strategic Dimension	Knowledge Generation	0.341	0.097	0.267	3.510	0.001*
	Storage of accounting knowledge	0.298	0.095	0.232	3.135	0.002*
	Knowledge sharing and distribution	0.200	0.084	0.175	2.397	0.018*
	Apply accounting knowledge	0.214	0.082	0.188	2.606	0.010*
R	R2	Edge R2	Calculated value (F)		Sig. F	
0.640	0.410	0.394	26.197		0.00*	

Source: the authors

The correlation coefficient (R) of 64% and an adjusted R² of 39.4% indicate a strong relationship between accounting knowledge management and improvements in the strategic dimension. Each dimension, including knowledge generation, storage, sharing and distribution, and application, significantly impacts the strategic dimension, as indicated by their Beta coefficients, T-values, and significance levels below 0.05.

Consequently, the null hypothesis (HO.1.5) is rejected, and the alternative hypothesis (Ha.1.5) is accepted. This confirms that accounting knowledge management, in its varied dimensions, significantly influences institutional performance as measured by the strategic dimension, at a significance level of $\alpha \leq 0.05$ in the Greater Amman Municipality.

5 Discussion

The results of this study offer statistical evidence regarding the integral role of Accounting Knowledge Management (AKM) in formulating the institutional performance of the Greater Amman Municipality. This section aims to contextualize these findings within the body of the existing knowledge and to highlight the main implications of these results from theoretical and practical perspectives. Thus, our results echo the transformative trends in accounting as highlighted by [1] and [2] In addition, the study's emphasis on global accounting standards and the necessity to manage diverse accounting treatments features the critical role of AKM. Our study extends this understanding by empirically demonstrating how different dimensions of AKM such as knowledge generation, storage, sharing and distribution, and application can significantly influence institutional performance.

Moreover, the adoption of the BSC framework in this study aligns with the current emphasis on multidimensional performance measurement. In this regard, our findings are in tandem with the previous literature that suggests a comprehensive performance assessment; including learning and growth, internal processes, customer satisfaction, financial performance, and strategic planning [20], [14], [21] The positive impact of AKM on these dimensions provides evidence about the importance of this aspect in achieving the organizational strategic objectives and operational excellence. The impact of AKM on institutional performance in the Greater Amman Municipality adds a new dimension to the existing body of knowledge. Prior studies have often overlooked this specific context. Our findings contribute to filling this gap by providing empirical evidence of the significance of AKM in a key public sector entity in Jordan.

Our results also confirm the studies of [15] and [16] which underline the importance of knowledge

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application and sharing in enhancing firm innovation and creative performance. Moreover, the significant impact of AKM on the strategic dimension found in our study points out the multifaceted benefits of effective knowledge management in accounting. The intersection of technology and AKM can be transformed into a practical implication [9], [10] In addition, the positive influence of AKM on financial performance and learning and growth dimensions is also important for the integration with modern technology and fostering a culture of continuous learning and innovation in accounting practices.

From a theoretical standpoint, this study enriches AKM literature by providing a comprehensive analysis of its impact on different dimensions of institutional performance. Practically, it offers insight for policymakers and practitioners in the Municipality and emphasizes the need to prioritize and enhance AKM practices to achieve better institutional outcomes.

6 Conclusion, Recommendations, and Future Work

This study has provided significant insights into how AKM enhances institutional performance. The findings echo the high importance of employees in the Finance Department place on AKM processes. These findings align with the prior research such as [3] and [4]. The empirical evidence from this study underlines the positive influence of AKM on institutional performance across diverse dimensions such as learning and growth, internal operations, customer satisfaction, financial performance, and strategic planning. These outcomes illustrate AKM's important role in augmenting various aspects of organizational effectiveness in the public sector.

The study supports the adoption of modern management methods that emphasize teamwork, cooperative spirit, and active participation in seminars, training, and conferences. Those initiatives can enhance the process of knowledge generation and institutional performance. The study therefore recommends enhancing the efficiency of sharing knowledge across different departments along with targeted training programs to increase institutional performance. It is equally important to continually update and improve the accounting work environment to ensure a streamlined and effective workflow. Furthermore, creating a motivating work environment is essential for enabling innovation, skill development, and employee renewal. The research proposes incorporating a self-assessment approach, into AKM to pinpoint and address performance

issues promptly. Furthermore, it is encouraged for employees to pursue certifications like JCPA, CMA, and CPA to stay abreast of the accounting standards and boost their skills and productivity. Lastly, the suggestion is made to introduce expert systems for storage and retrieval of accounting knowledge to facilitate accurate data access as needed.

Future studies could delve into the application of AKMs' influence on performance across various sectors such as commercial banks and industrial firms. Additionally, comparative research could be carried out among sectors or regions to provide insights into the variations in AKM's impact. Conducting studies to investigate the lasting effects of AKM would deepen the understanding of its influence.

Exploring the integration of cutting-edge technologies like intelligence and blockchain in enhancing AKM practices could be an area for future exploration. Understanding how cultural and organizational aspects affect the adoption and effectiveness of AKM in settings would offer nuanced perspectives. Lastly evaluating the influence of employee engagement and feedback mechanisms on the success of AKM initiatives could yield suggestions, for enhancing AKM practices and their outcomes.

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