



## ***The Effect of Organizational Capabilities on Quality of Service***

*An Analytical Study of The Views of The Directors of The Inspector General's  
Office of The Ministry of Finance*

**Dr. Mohanad H. Yaser Al - Atawi**

Faculty of Administration and Economics  
University of Kufa

**Mustafa Tawfeeq Zaki**

Strategic Planning Diploma  
Office Of The Inspector General /  
Ministry Of Finance

### ***Abstract***

The purpose of the research is to explore the relationship between effectiveness organizational capabilities in terms of (organizational learning capabilities and knowledge management capabilities) and service quality in terms of (response, reliability, tangibility, and sympathy). The research problem is to identify several questions that will be focused on the nature of the effectiveness relationship among the variables of the search. For that the development of a hypothesis of the research reflects one main hypothesis and two sub-hypotheses.

In order to verify the validity of the hypotheses, all those hypotheses were subjected to multiple tests to confirm their validity. The research has used the questionnaire as a means of obtaining data. Meanwhile, the descriptive and analytical approach are used as a research method. The sample is taken intentionally from the selecting of managers and officials at the ministry of finance inspector. General office number forty seven.

The questionnaire is distributed to all of them, but only 44 respondents are prepared for statistical analysis. The results show that there is an effectiveness relationship of organizational capabilities in terms of organizational learning capabilities in improving the quality of service. Regarding knowledge management Capabilities it will not affect the improvement of service quality.

### ***Introduction***

The concept of quality of service has become one of the most important concepts in the world today, which aims to continuously improve and develop performance by responding to customer requirements. Quality means high quality or value, completing business correctly from the first time and meeting the customer's reasonable needs and expectations. Also quality is the leadership and the first to respond to the requirements of the customer which an excellence means perfection in terms of control and accuracy in the work of things and this is what all organizations need, whether productive or service, or public sector or private in order to improve performance and to achieve optimal performance in the application.



The quality of service must be achieved in the change methods previously applied to new patterns and methods of work. These methods, patterns or routines are called capacities, which will focus on organizational Capabilities through organizational learning and knowledge management in the office of the inspector general of the Ministry of Finance and also modify existing procedures and organizational routines to new procedures, routines and new organizational practices aiming at providing training, technical expertise and level of knowledge as well as enabling the members of the organization to acquire, apply and share knowledge among the members of the organization.

This research is conducted to identify the level of practice of the office of the inspector-general for the quality of service in its various dimensions and its relation to organizational capacities. The research included four topics. The first topic includes the scientific methodology of the research which starts the problem of research , its importance , objectives and dimensions. The second is a theoretical enrichment of the research variables. The third topic includes the applied side of the research, which focuses on the hypothesis test. The fourth topic presents a set of conclusions and recommendations.

### Section One: Scientific Methodology of the Research

**1. Problem statement :** The quality of the service at present is one of the important and necessary issues that all organizations of different kinds, whether public or private, are trying to implement in their activities through their (OC) available in the organization

The importance of the offices of the inspectors and the role that is necessary to activate the quality of service in its operations by developing the (OC) available in it, This research focuses on the important aspect of the quality of service implementation in the office of the general inspector in the ministry of finance (under consideration) through available organizational capabilities

The research is concentrated at provides the answer to the following question : (What is the level of application of the office of the inspector of the study sample to the dimensions of the organizational capabilities and its impact on enhancing the quality of service ? ) .

A number of inquiries arise from this question:-

1. What is the level of organizational capabilities in the office of the general inspector of the ministry of finance?
2. What is the quality of service level in the ministry of finance inspector general's office?
3. Are regulatory capacities improving the quality of service in the often several on the ministry of finances?

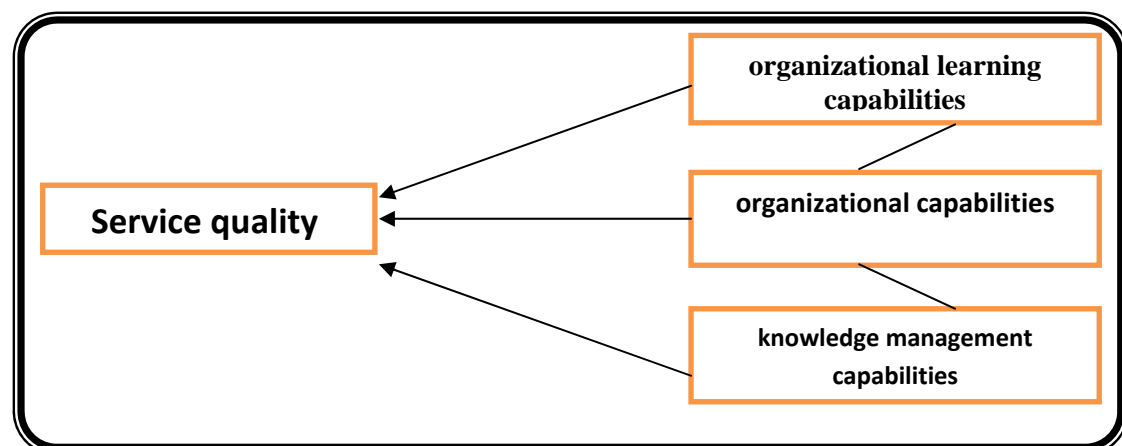


**1.2 Research Objectives:** The objectives of the research are summarized as follows:-

1. Measuring the level of organizational capabilities in the office of the general inspector of the ministry of finance.
2. Identify the level of quality of service in the office of the general inspector of The ministry of finance.
3. Test the relationship of the impact of organizational capabilities on qualifying service.

**1.3 Research Importance:** The importance of the current research is shown from both theoretical and practical aspects. The theoretical side, provides a summary of the most important ideas of researchers and thinkers of the variables of organizational capabilities and quality of service. Whereas the practical side of the research show an active contributing to the variables in the office of the general inspector of the ministry of finance and provides a useful information to the office of the general inspector on its capabilities to improve organizational capabilities And providing quality service to its stakeholders through recommendations of the research as a guiding model for the office of the general inspector.

**1.4 : Hypothesized Research Plan:** Based on the intellectual framework of the literature of the independent variable, organizational capabilities consisting of two basic dimensions (organizational learning capabilities and knowledge management capabilities) According to the researcher's measurement (Lee et al., 2007), and the dependent variable quality of service consisting of four sub-dimensions (response, reliability, tangibility and sympathy ) according to researcher's scale (Aikins et al., 2014). Basing on the research problem and its objectives, the researchers have synthesized a developed and hypothesized outline of the research which represents a chart of the relationships between these variables and the trends of their influence (see figure) .



**Figure ( 1) Hypothesized Research Plan**



**1.5 : Hypotheses:** After identifying the problem of the research and having informed with the previous knowledge related efforts, the current research has put hypotheses as a temporary or preliminary solution and will be tested in different ways and means to verify their validity on deny general:-

On deny : There is a significant effect of organizational capabilities on the quality of service at the comprehensive level . accordingly , the following sub-assumptions are derived:-

**A-** There is a significant effect of organizational learning capabilities on quality of service.

**B-** There is a significant effect of knowledge management capabilities on the service quality.

### **1.6 : Data Collection Instruments:**

**A- Theoretical side:** The researchers used to cover this aspect of the research with the available Arab and foreign sources as well as the studies, researches and articles that are available in libraries and the internet. The Internet is a fundamental aspect in obtaining the latest researches and studies covering the theoretical side of the research.

**B- Practical aspect:** The research adopted the questionnaire as a main source in the collection of data and relied on the efforts of previous researchers in its aspects. The additions and modifications processes is made in accordance with the reality of the Iraqi environment. The questionnaire is consisted of (34) items distributed on the research variables, (14) items to measure the organizational capabilities of each sub-dimension (7) paragraphs, (20) items included the variable concerning service quality for each sub-item ( 5) paragraphs .

**1.7: Population of Sample of Research:** The research community consists of all department directors , division managers and units in the office of general inspector ( 47 ) director and responsible persons in which 47 questionnaires are distributed among them 44 questionnaires are returned with full answers and are ready for statistical analysis as a full taken community .

## **Section Tow: Organizational Capabilities and Quality of Service**

### **2.1: Organizational Capabilities :**

**A. The concept of organizational Capabilities:** Organizations develop and change through the restructuring of their routines and Their Capabilities, which constitute the process of service development, thus eliminating the existing capabilities and restructuring them to enable and develop new services, so the business needs to gradually evolve through selection processes and decisions that may lead to abandonment of





current organizational structures to new ones (Gusberti & Echereste, 2012: 225).

Tangible resources are characterized with its capabilities for measurement, imitation and replacement due to its clearness. Eventually the competitors can repeat it easily. In other side intangible resources are difficult to replicate because of their intangible nature and are often ambiguous. Intangible resources include organizational routines, organizational processes, management skills, knowledge and information, customer orientation and organizational awareness, individual property, quality, brand, reputation, relationships and database.

The organization achieve competitive advantage by combining physical and non-physical resources together to create organizational capabilities. The organizational capabilities are a combination of resources, organizational routines and interactions through which the organization is resources at the coordination (Ticha, 2010: 160).

Organizational capabilities are high-level organizational processes that include the Capabilities to develop repetitive activity standards, also called routines. capacities are developed through the complex interaction of material and non-physical resources that takes long time (Gusberti et al., 2013: 131).

Resource-based theory establishes an interaction framework between the resources, organizational capabilities and competitive advantage. The primary and primary inputs of organizational processes are the unique resources of the organization, such as capital, material equipment, reputation, human resources, etc. In most cases the resources do not come on their own; The organization relies on unique resources that work in an integrated way to establish organizational capabilities (Tuan & Yoshi, 2010: 3).

Organizational capabilities are defined as high-level organizational processes consisting of new capabilities that are converted into repetitive activities known as routines. These activities or routines are inputs and outputs and that management can use as decision-making options to generate important outputs.

Resources are distributed through the use of organizational processes to obtain On the expected results, through the complex interactions between the tangible and intangible resources of the Organization that lead to the development of human capital (Gusberti & Echereste, 2012: 226).

Organizational capacities are also important for the organization to coordinate and use resources. A distinction can be made between resources and capabilities by defining capacities as a particular type of resource, whether concrete or intangible, that can be transferred from an



organizational point of view and is intended to determine the productivity of other resources owned by the organization (Ticha, 2010: 160).

## 2.2 Dimensions of Organizational Capabilities

Organizational capabilities are described as the orientation towards education as one of the organizational capabilities components that affect the organization's capabilities to appreciate learning generated in the form of workshops and encourage members to think outside the box. The main subjects in the definitions of education orientation as a source of knowledge, focusing upon content process.

Also means knowledge reserves, disseminates knowledge, scope and areas of learning, and focus on the value chain. The focus on commitment to learning, shared vision and openness is the dimensions of learning orientation, and the relationship between learning orientation and the value of the customers .

The data confirm that organizations need to implement the highest level of learning, including creative and innovative quality, and that learning as an element of cultural competence has a significant impact on customer value (Nasution & Movado, 2008: 481). Organizational capacities are defined as the acquisition, participation and application of knowledge that focuses on processes that use existing knowledge and acquire new knowledge. Their development requires concerted efforts and experience in identifying and acquiring new knowledge accurately and correctly.

Organizations generally have to know what, how and why they successfully absorb any complex technology? what is the real knowledge about technological innovation and its characteristics ? knowledge of how to apply technological innovation in the organization? and the knowledge required to measure the cost-effectiveness and benefits that will be achieved and the risks in applying this technology.

The infrastructure for the organization's activities are not only limited to the initiatives but also a familiarity with the knowledge and skills to acquire knowledge and correlation within capabilities of getting knowledge .Eventually ; we expect to be positively related to the successful implementation of the organization's activities .(Lee et al., 2007: 682). Therefore; the research will measure organizational capabilities through two basic dimensions (organizational learning capabilities and knowledge management capabilities) based on researchers (Lee et al., 2007). These dimensions will be clarified according to the following:-



### 2.2.1 Knowledge Management Capabilities:

For knowledge avail capabilities across the organization, there must have capabilities to manage the knowledge process, which is not possible without the capabilities to manage the knowledge infrastructure. Knowledge management infrastructure is required to provide routine management processes knowledge , practices and to promote the application of knowledge in specific business processes. (Sandhawalia & Dalcher, 2014: 3).

Knowledge management capabilities are the capabilities of the organization to acquire, create, transfer, integrate and apply knowledge related to the organizations activities to generate new knowledge that will enable the organization to apply a sustainable competitive advantage as well as improve organizational capabilities. (Salama, 2017: 72).

Knowledge management capabilities has proven to be a critical element in understanding IT management practices and the use of information technology, as well as enhancing this capabilities to help effectively implement new information technology. Knowledge capabilities is also a set of regulatory actions and processes involved in acquiring, applying and sharing knowledge In order to produce dynamic organizational capabilities and that effective knowledge management processes mean the acquisition, application and sharing of knowledge that are essential to the success and implementation of information technology (Lee et al., 2007: 681)

### 2.2.2 Organizational Learning Capabilities:

The organization should learn by acquiring new knowledge and skills in order to keep up with the difficult work environment and improve its performance. Organizational learning is a dynamic process that evolves from the individual to the group and then the organizational level. Again organizational learning activities include training, teamwork, e-learning, career attunement, career planning, and others that enhance organizational performance both at the individual and organization level (Salama, 2017: 72). Organizational learning capabilities are a dynamic process that involves moving between different levels of work, and reveals learning analysis as a process consisting of key aspects. First, knowledge is specifically acquired, created, disseminated and integrated within the organization and becomes a major strategic resource and foundation of the organizations learning Capabilities. Second, the creation and dissemination of knowledge involves internal changes that may occur at the cognitive and behavioral level. Finally, these changes lead to a process of continuous improvement that allows the maintenance



or increased performance of the organization to achieve competitive advantage (Gomez et al., 2003: 236).

### 2.3- Quality of Service Dimensions

Service quality dimensions mean the tangibility and included the material utilities and equipment also the officials and the credibility which means the capabilities to promising service performance in reliability and accurate way, as for the response means the readiness to assist customers and presenting fast service, and the sympathy implies individual care and attention providing by the organization for the customers (Agbor, 2011:10), the service quality is measured via four dimensions which are the tangibility refers to the material utility and the equipment and the officials' appearance, the credibility refers to the origination capabilities to perform the anticipated service in reliability and accurate way, as for the response means the desire to assist customers and presenting the service quickly, sympathy means individual care and attention of the organization for the customers (Munhurun, 2010:48) as follows:-

**A. Response:** it means the official's readiness to render the service in time and in suitable way (Yarimoglu, 2014:80) and the response is defined as the organization desire to assist the customer and rendering service to him quickly, and the capabilities to render service at one to the customers' requests service and lessening the waiting period, also the officials' readiness to render the service (Al-azzam, 2015:47) associated with the officials' readiness for rendering the service in time and ensure that the customer's service passes via successful criteria and rendering the service immediately to the customer (Aikins et al., 2014:9).

**B. Credibility (reliability)** it depends on dealing with customers' service, and implementation the service properly from the first instance and clear from errors and in specified time, credibility represented by maintenance the customers' desires, in accurate registers, and the service is implemented by within the instructions, laws and criteria (Al-azzam, 2015:47), the credibility lies in integrity the organization activities and it is an essential matter to achieve rendering high quality service and implementing it properly from the first instance (Aikins et al., 2014:8).

**C. Sympathy** is defined as the individual care and attention presented by the organization for its customers and this requires understanding of the officials to know their customers' demands and the necessities with in hours of work, also means welcoming the customers by the employees (Al-azzam, 2015:47). To put the customers' interest at the core of their work, subsequently understanding their special demands





and providing the individual care for their customers and response their questions(Ailkins et al.,2014:9)

### ***Section Three:3.Data Analysis***

The research will focus on exposing and knowing the research items and dimensions using the statistical description was a includes means and standard deviation, and exposing the amount of the effect between their branch variables, Whereas the independent variable is the organizational capabilities which are formed from two dimensions which are( the organizational learning Capabilities, the capabilities of managing the recognition), as for the seventh variable which the service quality consisted of four branch dimensions as follows( tangibility, credibility, response and sympathy), and would be tested as follows:-

**3.1:- Statistical description of the research variables:** This part is a part of the research devoted by statistical displaying which showed the dimensions level of the organizational capabilities and the service quality for the managers of depts.. and sections in general inspector bureau of the ministry of Finance via the statistical description included mean and the standard deviation. And virtual mean is (3) which is accepted.

***A-Displaying results related with sample individual response concerned the organizational capabilities:-***

**Table(1) Statistical description of the organizational capabilities variable**

Seq.	Main variable	Branch dimension	Mean	Standard deviation	Importance level	Dimensions arrangement
1	organizational Capabilities	Organizational learning Capabilities	3.63	0.99	0.73	2
2		Knowledge administration Capabilities	3.77	0.99	0.75	1
On total level of the organizational Capabilities			3.7	0.99	0.74	

It has become clear from table( 1 ) that the general balanced mean of the organizational capabilities amounted(3.7) and the general standard deviation amounted(0.99) and the percentage amounted (0.74) then the general balanced mean appeared more than the virtual mean (3) that implied that the researched organization depended clear machineries enhance the organizational learning levels and has keenness on employing individuals based on the experience and eligibility, besides, depended machineries to obtain knowledge and work on new knowledge suit capabilities with requirements of work, and it has become clear which table that some organizational knowledge capabilities is in the second order being achieving significance level amounted(0.73) whereas some administration knowledge capabilities obtained the first order as a result of achieving relative importance level(0.75).

**Table ( 2 ) Statistical description of the service quality.**

Seq.	Main variable	Branch variable	mean	Standard deviation	Importance level	Dimensions arrangement
1	<i>the service quality</i>	Tangibility dimension	2.95	1.30	0.59	2
2		After credibility	2.85	1.24	0.57	4
3		After response	2.90	1.28	0.58	3
4		After sympathy	3.00	1.24	0.60	1
On the total level of the organizational capabilities		2.93		1.27	0.59	

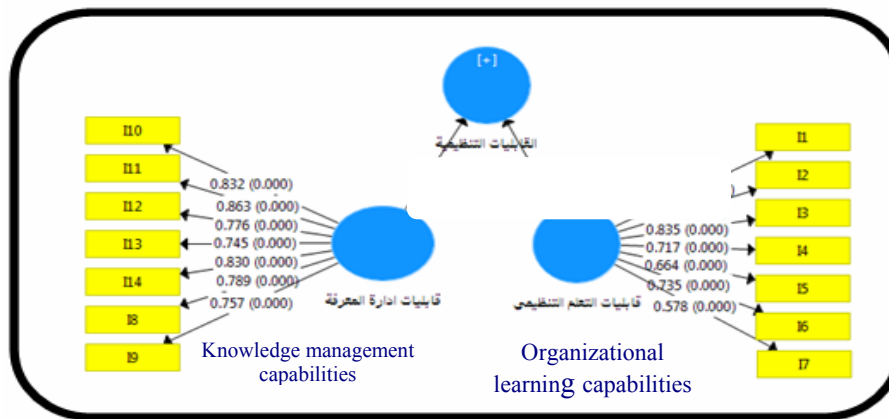
### ***B-Displaying results related with sample individual response concerned the organizational capabilities :-***

It has become clear from table ( 2 ) that the general balanced mean of the organizational capabilities amounted(3.7) and the general standard deviation amounted(0.99) and the percentage amounted (0.74) then the general balanced mean appeared more than the virtual mean(3) that implied that the researched organization depended clear machineries enhance the organizational learning levels and has keenness on employing individuals based on the experience and eligibility, besides, depended machineries to obtain knowledge and work on new knowledge suit capabilities with requirements of work, and it has become clear table that some organizational knowledge capabilities was in the second order being achieving significance level amounted(0.73) whereas some administration knowledge capabilities obtained the first order as a result of achieving relative importance level(0.75)

### **3.2: the operational analysis of the research items**

The confirmed operational analysis" is a collection of statistical methods, aims with reduction the variable number related with certain phenomenon", (SMART PLS) Program would be depended to calculate the saturation factor either acceptance or refuse of the factor would depend on percentage(P- value) which supposed to be less than (0.05) and when the percentage less than (0.05) and when the percentage more than this percentage the factor would be refused and omitted , and (Alpha Kronbach) percentage measure the questionnaire st capabilities in case of re-distribution again within specific period of time and considered accepted which recorded greater than (68%)

***A. The factor analysis of the organizational capabilities dimensions:*** according to figure(2) which displays results of confirmed factor analysis of saturation percentages and the significance level of the organizational capabilities dimensions items

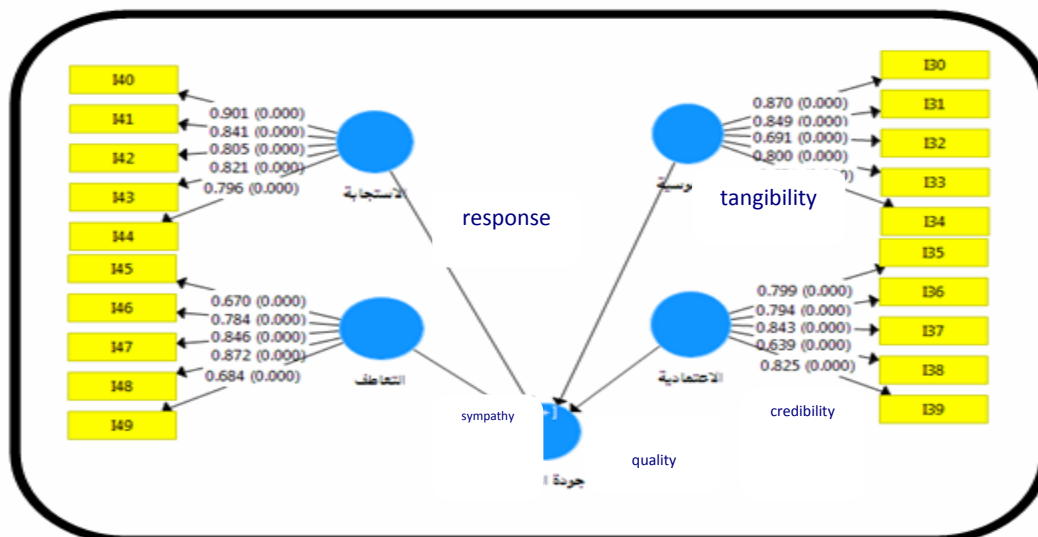


**Figure (2) Factor analysis of organizational capabilities dimensions items**

Resource: prepared by the researcher depended SAMPLE PLS) out puts

According to figure (2) the organizational capabilities dimensions items represented by( learning organizational learning and capabilities of knowledge administration) all achieved accepted saturation percentages depended on (P-value) which achieved less than (0.05)

*B- The factor analysis of service quality dimensions items:* According figure(3) displays the confirmed factor analysis of saturation percentages and significance level of service quality dimensions items.



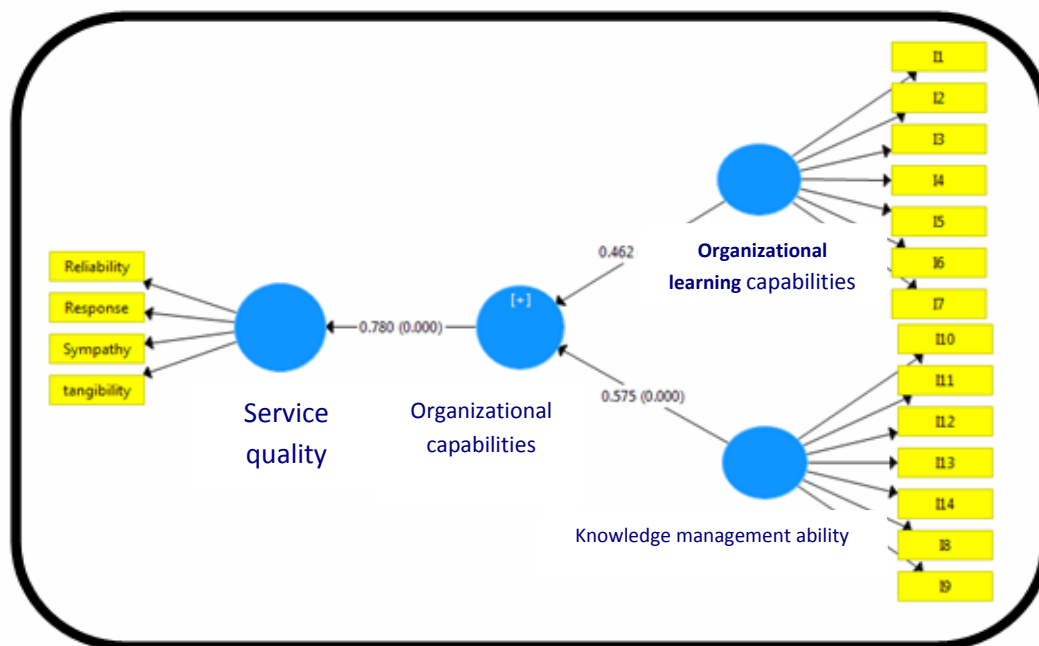
According to figure(3) it has illustrated that service quality dimensions items consisted of four branched dimensions( tangibility, credibility, response and sympathy) all achieved accepted saturation ratios depended on (P-value) ratios which achieved less ratios than (0.05)



### 3.3: Hypothes Testing

The multiple regression analysis is used in special tests to identify influence( the organizational capabilities dimensions) in service quality), also depended(Beta coefficient) and to know the anticipated variable of the independent variable( the organizational Capabilities) in the subordinate variable( service quality) The research is depended on significance level(0.05) and considered influences of significance indication if the level of the calculated significance level is less than the depended significance level and vice versa, and two hypotheses are stipulated to test the relation between the research variables as follows:-

**A. Test of the main hypotheses:** this hypothesis stated there existed positive influence relation of statistical significance of the organizational capabilities in service quality, and figure(4) illustrates (Beta) influence results and table(3) illustrates tests of influence relation.



**Figure(4) illustrated influence of the organizational capabilities in service quality**

**Resource:** prepared by the researcher depended SMART PLS outputs



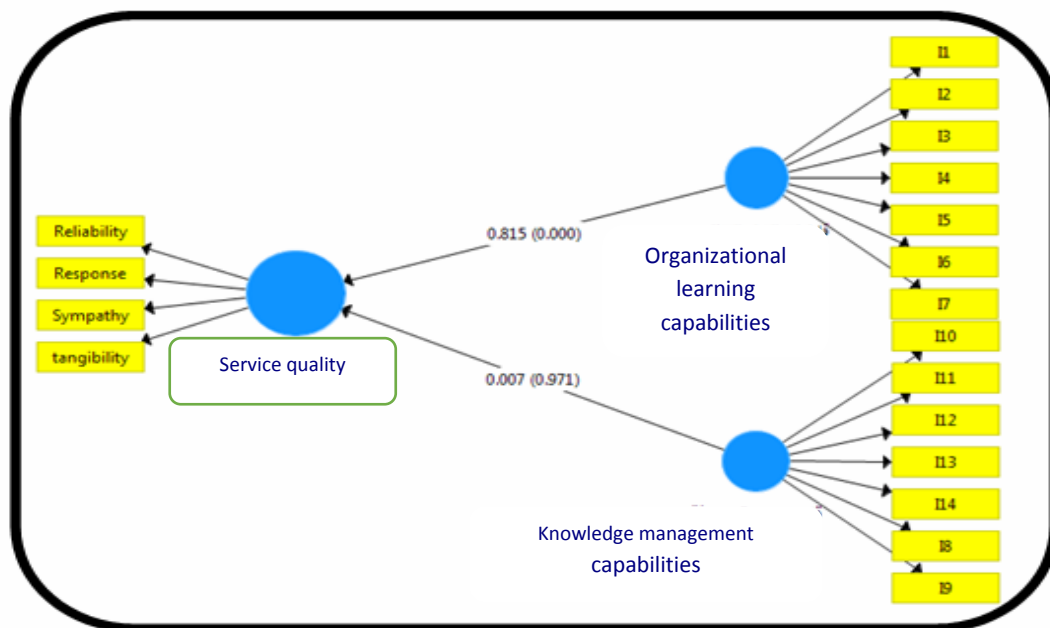
**Table (3) coefficient of the organizational influence relations in service quality**

Independent variable	Subordinated variable	Influence coefficient $\beta$	T value	Limitation coefficient 2	F value	Significance level
Organizational Capabilities	Service quality	0.78	0.61	0.61	93.38	0.000

**Resource:** prepared by the researcher depended SMART PLS outputs

Figure(4) and table(3) illustrates the organizational capabilities which are influenced on service quality of(78%) and significance level(0.000) and good limitation coefficient ratios (R 2)implies that the organizational capabilities interpreted(61%) of the occurred differentiation in service quality, according to acceptance of the hypothesis.

**B. Test of the sub-hypotheses:** after the test of the main hypothesis, then test of the branch hypotheses stated the existence of influence of the organizational learning capabilities and capabilities of knowledge administration in service quality which would be illustrated in figure(5)Beta influence results and table(4) illustrates the influence coefficient.

**Figure(5) illustrated influence of the organizational capabilities in service quality**

**Resource:** prepared by the researcher depended SMART PLS outputs



**Table(4) coefficients of influence relation of the organizational capabilities in service quality**

Independent variable	Service quality				
	Influence coefficient $\beta$	T value	Limitation coefficient 2	F value	Significance level
Organizational Capabilities	0.815	5.003	0.674	126.12	0.000
Knowledge administration capabilities					0,971

**Resource:** prepared by the researcher depended SMART PLS output

Figure(5) and table(4) here illustrated the organizational learning influence on service quality of(82%) and significance level(0.000) and the capabilities of knowledge administration influence on in service quality of ratio (1%) and significance level(0.971), and all( R 2) values are good implied that the organizational capabilities I service quality interpreted(67%) of the occurred differentiation in service quality, according to acceptance of the hypothesis at the organizational learning capabilities level and refused at the knowledge administration level in reference of what has explused earlier to following are the main conclusions

### Conclusions

1- After having knowledge management capabilities , got the first order which means that the office of the inspector-general has clear procedures to obtain knowledge from within the office or from experts outside it. Whereas individual learning capabilities came in second order , which means there is a lack of training and taking advantage of the previous experiences of the Office and the view.

2 - The results have shown that the staff of the office are very a to the auditors and are grateful to deal with and there is credibility, but still there is a clear weakness in the reliability that there are errors in transactions.

3 – it is have shown that any improvement in training or the appointment of staff with experience or increase administrative and technical skills will lead to improved quality of service.

4 - The results showed that the modification of procedures or routines followed, both in learning from previous experiences of the office or from the corresponding , increased technical skills and gain knowledge will improve the quality of service.

### Recommendations :

1. It is necessary to increase investment in all training fields according to the competence of the employee and increase the awareness of staff on



technical , new issues and increase skills continuously.

2 - It is necessary to continue to draw up clear procedures and to support the office to access and gain new knowledge by the staff from within or outside and integrating of this knowledge and applying in all activities of the office.

3 - More attention needs to be given to the provision of the necessary instruments means and necessary equipment in providing of the service, as well as work on the development of procedures or standards in transactions to reduce errors in dealing with references.

4 - The procedures must be reviewed in the presentation of service because there is a need to determine the provision of service in a suitable time , the best quality , willingness and readiness of the to provide the best services.

### **References**

1. Agbor Jenet Manyi, (2011) , The Relationship Between Customer Satisfaction And Service Quality: A Study Of Three Service Sectors In Umeå , Master Thesis , Umeå School Of Business- Umeå-Sweden .
2. Aikins Irene & Mariam Ahmed & Adzimah Emelia Darko , (2014) , Assessing The Role Of Quality Service Delivery In Client Choice For Healthcare: A Case Study Of Bechem Government Hospital And Green Hill Hospital , European Journal Of Logistics Purchasing And Supply Chain Management.
3. Al-Azzam Abdel Fattah Mahmoud , (2015) , The Impact Of Service Quality Dimensions On Customer Satisfaction: A Field Study Of Arab Bank In Irbid City, Jordan , European Journal Of Business And Management , Jordan, Faculty Of Economics And Administrative Sciences, Zarqa University, Jordan.
4. Gomez Pilar Jerez & Lorente Jose J. Cespedes & Cabrera Ramon Valle, (2003), Training Practices And Organisational Learning Capability Relationship And Implications , Journal Of European Industrial Training, Departamento De Direccio 'N Y Gestio 'N De Empresas, Universidad De Almeri 'A- Almeria- Spain & Departamento De Economi 'A Y Empresa, Universidad Pablo De Olavide- Seville- Spain .
5. Gusberti Tomoe & Echereste Márcia , (2012) , An Organizational Capability-Based Performance Measurement Model For Technology Conversion Process , The Business And Economics Research Journal , Universidade Federal Do Rio Grande Do Sul, Porto Alegre, Brazil .
6. Gusberti Tomoe D. Hamanaka & Claudia Viegas , Echeveste Márcia E. S , (2013) , Organizational Capability Deployment Analysis For Technology Conversion Into Processes, Products And Services , Journal Of Technology Management & Innovation , Science And Technology Park, Universidade Federal Do Rio Grande Do Sul – Brazil .
7. Lee Chih-Ping & Lee Gwo-Guang & Lin Hsiu-Fen., (2007), The Role Of Organizational capabilities In Successful E-Business Implementation , The Journal Of Business Process Management Journal Department Of Information Management, , Taiwan University Of Science And Technology- Taipei, Taiwan, & Department Of



Shipping And Transportation Management & National Taiwan Ocean University-Keelung-Taiwan .

8. Munhurun Prabha Ramseook & Soolakshna Lukea-Bhiwajee & Perunjodi Naidoo ,(2010) , Service Quality In The Public Service , International Journal Of Management And Marketing Research , University Of Technology, Mauritius.

9. Nasution Hanny N & Mavondo Felix T , (2008), Organisational capabilities: Antecedents And Implications For Customer Value , European Journal Of Marketing, Department Of Marketing- Monash University-Clayton- Australia .

10. Pheng Low Sui & Rui Zhu , (2016) , Service Quality For Facilities Management In Hospitals , This Springer Imprint Is Published By Springer Nature , Department Of Building , National University Of Singapore & Department Of Building , National University Of Singapore- Singapore .

11. Prasaa Neena , (2017) , A Study On The Role Of Service Quality On Customer Retention In Banks , Journal Of Msruas , University Of Applied Sciences, Bangalore .

12. Saglik Erkan & GULLUCE Ali Caglar & Ufuk KAYA & Çağlar Kadir OZHAN , (2014) , Service Quality And Customer Satisfaction Relationship: A Research In Erzurum Ataturk University Refectory , American International Journal Of Contemporary Research .

13. Salama Ingy Essam Eldin , (2017) , The Impact Of Knowledge Management Capability, Organizational Learning, And Supply Chain Management Practices On Organizational Performanc , International Journal Of Business And Economic Development , Arab Academy For Science, Technology And Maritime Transport, Egypt .

14. Sandhawalia Birinder Singh & Dalcher Darren , (2008) , Knowledge Management Capability Framework , School Of Computing Science, Middlesex University, UK .

15. Tichá Ivana, (2010) , Organizational Potential As A Source Of Competitive Advantage: A Theoretical Model , The Journal Of Agric. Econ. – Czech , Department Of Management, Faculty Of Economics And Management- Czech University Of Life Sciences- Prague- Czech Republic .

16. Tuan Nham Phong & Yoshi Takahashi , (2010) , Organisational Capabilities, Competitive Advantage And Performance In Supporting Industries In Vietna , Asian Academy Of Management Journal.

1. Yarimoglu Emel Kursunluoglu , (2014) , A Review On Dimensions Of Service Quality Models , Journal Of Marketing Management , Department Of Business Administration, Faculty Of Economics And Administrative Sciences, Yasar University,Bornova-Izmir-Turkey .