ISSN (PRINT): 1994 - 7658 ISSN (ONLINE): 1314 - 0817

VARNA UNIVERSITY OF MANAGEMENT

European Journal of Tourism Research

http://ejtr.vumk.eu

Hotel gastronomic innovation from the perspective of absorptive capacity and organisational learning: Its impact on performance

Ana Verónica Berdejo-Fariña [1] and Tomás F. Espino-Rodríguez [2]*

[1] Departament of Tourism, Escuela Universitaria de Turismo, Tenerife, Spain
[2] Department of Business and Economics, Universidad de Las Palmas de Gran Canaria, Las Palmas, Spain. Email: tomasfrancisco.espino@ulpgc.es

*Corresponding author

Abstract
This paper analyses the impact of absorptive capacity and organisational learning on gastronomic innovation and performance in the food and beverage (F&B) department. Absorptive capacity and organisational learning are two fundamental dynamic capabilities necessary for acquiring and transforming knowledge into gastronomic innovation. This study tests these hypotheses using PLS-SEM (Partial Least Squares Structural Equation Modelling). Data were collected from a sample of 131 three- to five-star accommodation establishments in the province of Santa Cruz de Tenerife (Canary Islands, Spain). The results showed that absorptive capacity influences organisational learning in the F&B department. The results indicate that absorptive capacity and organisational learning influence gastronomic innovation and the performance of the F&B department. Furthermore, the study shows a positive impact of gastronomic innovation on the performance of the F&B department. This is the first study to analyse the impact of these skills on hotel gastronomy. Finally, the main conclusions from an academic and professional point of view are presented, as well as the limitations of the study.

Keywords: absorptive capacity, organisational learning, food and beverage performance, gastronomic innovation

Citation: Berdejo-Farina, A.V and Espino-Rodriguez, T.F. (2025 Hotel gastronomic innovation from the perspective of absorptive capacity and organisational learning: Its impact on performance. *European Journal of Tourism Research*, 41, 4117. https://doi.org/10.54055/ejtr.v41i.4117.

Publication history:
Received: 04/02/2025; Revised: 01/04/2025; 15/05/2025; 24/05/2025; 14/06/2025; Accepted: 20/06/2025;
Published online: 28/09/2025; Volume date: 01/10/2025
Coordinating editor: Faruk Seyitoglu

1. Introduction

Gastronomic innovation can help a hotel to differentiate itself from its competitors and gain competitive advantage. However, the factors determining gastronomic innovation from knowledge and learning perspectives have not been analysed. Studies have examined the impact of absorptive capacity and organisational learning on innovation. Absorptive capacity influences organisational learning, and both have a positive impact on innovation (Liao *et al.*, 2017; Chatterjee *et al.*, 2022). These studies are analysed from an organisational perspective, rather than from the perspective of a specific department, such as the food and beverage department. To achieve gastronomic innovation, an organisation must have defined processes in place to capture external knowledge, as well as a learning capacity. Absorptive capacity enables the recognition, assimilation, transformation, and commercialisation of external knowledge (Cohen & Levinthal, 1990). These capabilities are essential for the development of new products and services demanded by the market (Hurtado Palomino *et al.*, 2022). Absorptive capacity and organisational learning are considered dynamic capabilities (Brito-Ochoa *et al.*, 2020). Absorptive capacity strengthens, complements and drives the organisation's knowledge base, thereby improving the success of business projects (Marrucci *et al.*, 2022; Ramadhan *et al.*, 2024).

Innovation can enhance sustainable competitive advantage when there is the capacity to absorb knowledge (Cruz-Ros *et al.*, 2021). In the tourism sector, knowledge is a driver of innovation, so it is necessary to develop an innovation policy that increases productivity (Soleh *et al.*, 2021). To this end, it is important to understand the patterns of innovation and the factors that influence it, as well as its impact on the results of the food and beverage sector. Organisational learning also has an impact on innovation. Integrating knowledge within organisations is particularly useful in identifying customer needs (Ramadhan *et al.*, 2024). Organisational learning increases the likelihood of successfully transforming knowledge into innovation at the enterprise level (Chong *et al.*, 2023) and in the hospitality and tourism industry (Liu *et al.*, 2018; Gürlek, 2020; Lim & Ok, 2023). Organisational learning involves the acquisition, continuous sharing of knowledge and the development of key capabilities, leading to changes in both organisational thinking and behaviour (Sancho-Zamora *et al.*, 2022). To achieve better performance and avoid imitation by competitors, companies must possess two capabilities: absorptive capacity and organisational learning (Larrañeta *et al.*, 2017). These two concepts are related, with absorptive capacity being considered an example of organisational learning (Chatterjee *et al.*, 2022; Situmorang & Japutra, 2024).

Gastronomy requires knowledge of techniques, methods, and continuous learning. It is not a repetitive or routine activity that requires specialised knowledge. Therefore, hotels should acquire this external knowledge to facilitate the development and innovation of gastronomy. This innovation can be seen in the development and application of new technologies, as well as in the creation of new dishes and ways of presenting them (Guiné *et al.*, 2020; Sungkawati *et al.*, 2023). Gastronomy is an activity that requires absorptive capacity and continuous learning within the food and beverage sector. Both types of capability are necessary for incremental and radical innovation to take place (Sheng & Chien, 2016). As Cruz-Ros *et al.* (2021) point out, tourism organisations cannot rely solely on internal knowledge in a highly competitive and hostile environment. Companies often acquire knowledge from a unit outside the organisation or learn external knowledge. This external knowledge must be combined with internal knowledge in order to adapt to market needs and new gastronomic trends (Font *et al.*, 2023; Situmorang & Japutra, 2024). This requires a learning capacity and the ability to assimilate, understand and transform external knowledge. Together with internal knowledge, this develops unique organisational knowledge (Liao *et al.*, 2017). External knowledge is particularly important for innovation in gastronomy within the food and beverage department. This requires the ability to assimilate knowledge and transform it into culinary ideas and new dishes that promote gastronomic innovation.

The theoretical arguments presented in this paper are grounded in the resource-based view of the firm and the dynamic capabilities perspective. Both of these perspectives explain the implications of competitive advantage through absorptive capacity and organisational learning. Knowledge is a vital resource in achieving competitive advantage and improving performance (Martínez-Sánchez & Lahoz-Leo, 2018). Studies have analysed the impact of absorptive capacity and organisational learning on firm performance, including in the hotel industry (Otengei & Ahebwa, 2021; Dahan & Shoman, 2024). However, the effect of the ability to acquire and assimilate knowledge in the F&B sector has not yet been studied. The effect of learning on outcomes in the F&B sector also needs to be tested. These two concepts are related and should contribute to improving the innovation and performance in the F&B sector.

This study aims to demonstrate the relationship between absorptive capacity and organisational learning, and to assess the impact of these two types of capabilities on gastronomic innovation. Additionally, the study intends to evaluate the effect of absorptive capacity and organisational learning on the performance of the food and beverage sector.

2. Conceptual framework and research hypothesis statement

2.1. Absorptive capacity and organisational learning

Absorptive capacity comprises three key elements: recognising value, assimilating information, and transforming it for business purposes (Cohen & Levinthal, 1990). This concept is more closely aligned with external knowledge than internal knowledge (Ccorisapra-Quintana & Portocarrero-Rivera, 2025). Zahra and George (2002) define absorptive capacity as a set of organisational routines and processes through which firms acquire, assimilate, transform, and exploit knowledge to produce dynamic capabilities. Acquisition and assimilation indicate potential absorptive capacity, whereas transformation and exploitation are classified as realised absorptive capacity (Darwish *et al*., 2020). In the context of organisational learning, absorptive capacity can be defined as a dynamic process of knowledge accumulation with the potential to influence behaviour through values and beliefs (Rafiki *et al*., 2023). As stated by Rafiki *et al*. (2023), this type of learning has several positive effects. These include: a) developing an effective understanding of customers and business partners through observation, mistakes, past experiences, and trends; b) facilitating the creation of a set of values emphasising commitment to learning, shared vision, and open-mindedness; c) identifying the direction of emerging and disruptive technologies; and d) enhancing the ability to innovate across the organisation.

Chatterjee *et al*. (2022) and Situmorang and Japutra (2024) argue that absorptive capacity and organisational learning are synonymous given their common conceptual affinities. According to these authors, the concepts set forth by Fiol and Lyles (1985) or Garvin (1983) on organisational learning serve to demonstrate the close relationship between the two concepts. For example, Garvin (1983) defines organisational learning as an organisation's ability to create, acquire, and transfer knowledge, thereby changing its behaviour to reflect new knowledge and ideas. Absorptive capacity, meanwhile, is defined as the ability of an organisation to acquire and assimilate new sources of knowledge. A firm's capacity to learn and the efficacy of knowledge transfer depend on its absorptive capacity (Sancho-Zamora *et al*., 2022). This capacity facilitates the utilisation of external information and knowledge through exploratory, transformative, and exploitative learning (Lane *et al*., 2006). Consequently, a positive correlation can be deduced between an organisation's absorptive capacity and its capacity for organisational learning. Absorptive capacity is contingent upon the stability and robustness of organisational learning, which enables the joint exploitation of external and internal knowledge, thereby transforming it into new resources and capabilities (Sancho-Zamora *et al*., 2022). Absorptive capacity depends on an organisation's existing knowledge base, enabling it to acquire new knowledge. Accordingly, a higher level of absorptive capacity is associated with increased motivation to learn (Tsai,

2001; Liao *et al*., 2017). García-Morales *et al*. (2007) demonstrate that technological absorptive capacity influences organisational learning. Similarly, Gutierrez *et al*. (2012) and Chong *et al*. (2023) found a positive relationship between absorptive capacity and organisational learning within the manufacturing industry. Hotels with a high absorptive capacity in the food and beverage industry will be able to create new gastronomic mental models, achieve a common understanding of a new gastronomy and improve organisational learning. Based on the above, the following hypothesis is proposed:

Hypothesis 1
The higher the absorptive capacity, the higher the organisational learning of the F&B department.

2.2. Absorptive capacity and gastronomic innovation
To acquire, assimilate, transform, and exploit knowledge that can lead to organisational innovation, firms must increase their absorptive capacity (Chatterjee *et al*., 2022). Furthermore, absorptive capacity enables firms to acquire and effectively utilise external and internal knowledge, thereby affecting their innovativeness. Absorptive capacity is defined as the ability to acquire, assimilate, transform, and exploit the knowledge necessary for developing innovations (Situmorang & Japutra, 2024). It enables firms to learn things that are very different from their regular activities (Lane *et al*., 2006; Lim y Ok, 2021).

According to Chatterjee *et al*. (2022), a high level of absorptive capacity enables firms to innovate more easily, allowing them to be the first to offer new products and services. Furthermore, firms that allocate resources towards acquiring new knowledge are more likely to capitalise on evolving environmental dynamics, thereby generating novel products (Ramadhan *et al*., 2024). Absorptive capacity is a tool for processing new external knowledge, enabling the development of new products (Chatterjee *et al*., 2022). Several studies consider absorptive capacity to be a driver of innovation (Al-Hakimi *et al*., 2021). Organisations that invest in the capability to absorb new external knowledge can capitalise on environmental changes by introducing new products (Situmorang & Japutra, 2024). According to Zhao *et al*. (2021), organisations with optimal absorptive capacity can be innovative and flexible and generate high innovation performance. Moreover, Müller *et al*. (2021) show that absorptive capacity improves innovation strategies and facilitates the development of new business models. Additionally, Hurtado Palomino *et al*. (2022) find that the higher the potential of absorptive capacity, the higher the innovative performance. The tourism literature recognises that knowledge through networking and the ability to collect and use external information are key factors in explaining innovation (Darwish *et al*., 2020). In the hotel sector, Lim and Ok (2023) analyse the relationship between absorptive capacity and innovation and find it to be positive. Innovation enables businesses to cope with dynamic environments and remain competitive (Inthavong *et al*., 2023). Developing knowledge about gastronomy and the cultures of customers' countries fosters greater gastronomic innovation. According to Lane *et al*. (2006), absorptive capacity enables the exploitation of new external knowledge and improves the ability to predict the future of gastronomy, allowing hotels to capitalise on emerging opportunities before competitors can implement them. Therefore, the following hypothesis is proposed:

Hypothesis 2
The greater the absorptive capacity of the food and beverage department, the greater the gastronomic innovation.

2.3. Organisational learning and gastronomic innovation
The result of learning is the development of organisational knowledge, which is reflected in theories, shared mental models, databases, information, procedures, and formalised routines. Learning is viewed as a process of forming new knowledge and cultural models that guide behaviour (Slater & Narver, 1995;

Sanz-Valle *et al.*, 2011). In organisational learning, knowledge is shared, and innovation is encouraged (Patwary *et al.*, 2022).

Organisational learning orientation refers to the activities within a hotel's business structure related to the creation and use of knowledge for the purpose of improving innovation (Tan & Julian, 2021). Acquired knowledge and learning can help organisations use new knowledge to develop products and enhance operational processes (Rajan *et al.*, 2023). Sancho-Zamora *et al.* (2022) argue that, in order to be innovative, a company's management must develop organisational characteristics that include a clear learning orientation. Discussions among employees and informal knowledge sharing with other organisations are a source of innovation (Jiménez-Jiménez and Sanz-Valle, 2011; Song, 2015). Organisational learning occurs when a firm develops new knowledge from the shared experiences of its members (Slater & Narver, 1995). Organisations with a learning orientation are more flexible and quicker to respond to environmental changes than their competitors (Tan & Julian, 2021). Organisational learning explores and exploits new knowledge to increase innovation (Gomes *et al.*, 2022).

Situmorang and Japutra (2024) show that organisational learning has a positive effect on technical innovation. However, in the hotel sector, Nasution *et al.* (2011) claim that there is no significant relationship between organisational learning and innovation. Conversely, Nieves & Díaz-Meneses (2016) found that organisational learning impacted marketing innovation in the hotel sector. From a tourism perspective, Mai *et al.* (2022) found that organisational learning practices, such as acquiring market information, exchanging work experiences, and improving professional competencies, were positively related to innovation. As gastronomy requires technical and specialised training and learning, it is proposed that there is a positive relationship between organisational learning in the F&B department and gastronomic innovation.

The development of organisational learning is essential in the tourism sector, which must constantly adapt to its environment. To successfully innovate in gastronomy, it is necessary to combine different internal learning activities and to promote the acquisition and assimilation of knowledge, as well as culinary and gastronomic techniques obtained from the market. Based on the above, the following hypothesis is proposed:

Hypothesis 3
The higher the organisational learning in the food and beverage department, the higher the gastronomic innovation.

2.4. Absorptive capacity and the F&B performance.
Some studies conclude that absorptive capacity improves restaurant performance (Otengei & Ahebwa, 2021). Otengei and Ahebwa (2021) state that absorptive capacity is a mechanism for transforming external knowledge into tangible benefits. Consequently, organisations driven by absorptive capacity are more likely to develop products or services that meet customer needs and achieve better outcomes (Liu *et al.*, 2018). The greater a hotel's ability to identify, assimilate, transform, and leverage the knowledge of its food and beverage department, the better its overall performance. Therefore, absorptive capacity can enhance competitive advantage and productivity (Rajan *et al.*, 2023). According to Martínez-Sánchez and Lahoz-Leo (2018), firms with high absorptive capacity can acquire, assimilate, transform and apply knowledge, enabling them to improve their competitive advantage and achieve better performance. In addition, diversifying products or services obtained through absorptive capacity is another key factor in achieving this superior performance. Similarly, Sancho-Zamora *et al.* (2022) pointed out that a firm's ability to adapt to market changes can be compromised by barriers that limit the development of absorptive capacity, resulting in poorer performance.

Studies in the hotel sector have shown that absorptive capacity improves the hotel's bottom line (Kale *et al*., 2019; Espino-Rodriguez & Gebril-Taha, 2023). Absorptive capacity in the F&B department is a dynamic capacity and a key element in achieving competitive advantage through investment and development of the food and beverage department. Based on the above, the following hypothesis is proposed:

Hypothesis 4
The higher the absorptive capacity, the higher the performance of the food and beverage department.

Organisational learning and food and beverage performance
Although organisational learning does not always lead to improved performance, it generally does. However, the results have mainly been confirmed in the manufacturing and technology sectors (García-Morales *et al*., 2012). According to Soleh *et al*. (2021), organisational learning in the hotel context is an internal organisational capability that improves performance based on experience. Therefore, the higher the level of organisational learning, the higher the level of performance.

Organisational learning allows organisations to be more flexible and respond to new changes more quickly than their competitors, making them more innovative and thus improving their performance against competitors (Jiménez-Jiménez & Sanz-Valle, 2011; Otengei & Ahebwa, 2021). Learning is a dynamic process of knowledge creation, acquisition and integration that develops resources and capabilities to improve performance (Hutomo & Pudjiarti, 2021). Organisational learning enables organisations to anticipate environmental changes and adapt accordingly (Ccorisapra-Quintana & Portocarrero-Rivera, 2025).

According to Garcia-Morales *et al*. (2012) and Tan and Julian's (2021) study of the hotel industry, the main goal of organisational learning is to improve performance quality and quantity, boost sales and customer satisfaction, and thereby strengthen the organisation's competitive advantage. Organisational learning leads to superior performance, meaning that food and beverage departments with higher organisational learning will perform better. Fostering a spirit of gastronomic learning leads to better operating margins, higher service satisfaction, and increased F&B department productivity. Several studies show that organisational learning improves performance (Hindasah & Nuryakin, 2020, Hutomo & Pudjiarti, 2021). Therefore, it is useful to elucidate whether this positive relationship exists in a hotel environment, and more specifically, within a department such as F&B. Based on the above, the following hypothesis is proposed:

Hypothesis 5
The higher the organisational learning, the higher the performance of the food and beverage department.

2.5. Gastronomic innovation and F&B performance
Innovation enables companies to access new markets, create new demand and improve performance in terms of margins, profits, customer satisfaction and customer loyalty (Ho *et al*., 2018). Innovation in the tourism industry behaves differently, being less technical than in other sectors (Camisón & Monfort-Mir, 2012). Innovations improve costs, generate benefits by increasing the demand for products or services, and increase the value offered to customers (Lee *et al*., 2016). Service innovation is directly related to service delivery and therefore affects customer satisfaction (Hameed, 2021).

In the case of hotels, gastronomic innovation, i.e. the creation of new dishes and cuisines, as well as process improvements, can lead to better performance in the F&B department. This can also result in higher guest satisfaction, which leads to greater loyalty to the establishment. Studies in the tourism sector support the idea that there is a relationship between innovation and performance (Nieves & Díaz-

Meneses, 2016; Hameed, 2021; Mai *et al*., 2022). However, these studies analyse different types of innovation and performance.

Innovation improves hotels' competitiveness and allows them to adapt their services and processes to market demand, thereby improving their performance in relation to their competitors (Hernández-Perlines *et al*., 2019; Pascual-Fernández *et al*., 2021). Along these lines, Meira *et al*. (2019) emphasise that innovation in processes, communication, leadership and strategies directly influences on the performance of employees and hotel organisations. In addition, Lee *et al*. (2016) conducted a study on restaurants which showed that innovations in marketing, products or services, and processes improve performance. In short, the ability to innovate in the hotel sector allows for improved profits and customer loyalty and represents a key differentiator in a highly competitive environment (Meira *et al*., 2019). Therefore, it is expected that greater innovation in food and beverage services in hotels will improve the performance of the F&B department. Based on the above, the following hypothesis is proposed:

Hypothesis 6
The greater the gastronomic innovation, the greater the performance of the food and beverage department

The above hypotheses make it possible to propose the conceptual model shown in Figure 1.

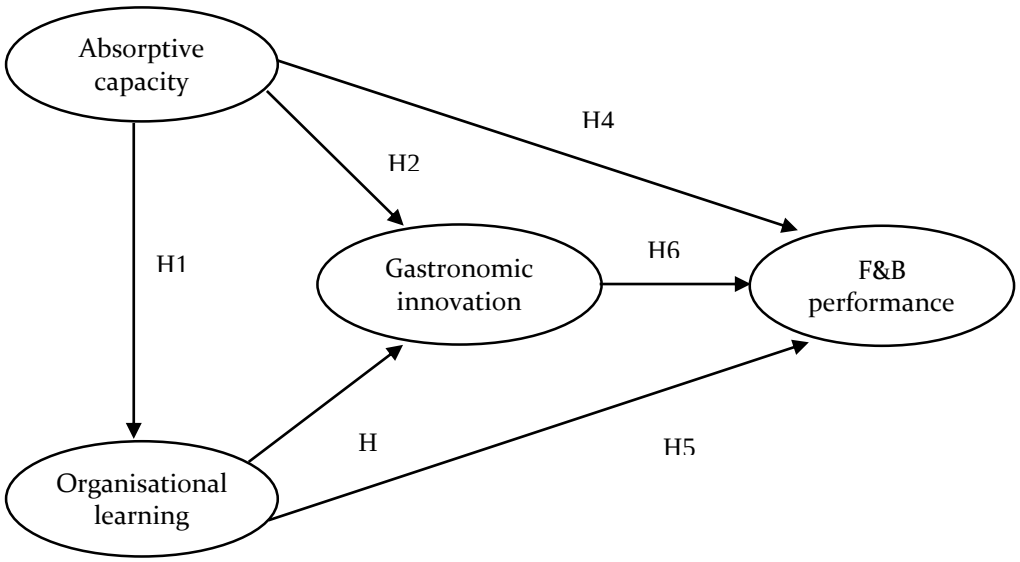


Figure 1. Conceptual model and hypotheses

3. Methodology

3.1. Research area and sample

In terms of the geographical location of the site used for data collection, the province of Santa Cruz de Tenerife was chosen. This province is located in the archipelago of the Canary Islands, whose islands are Tenerife, La Palma, La Gomera and El Hierro. These islands form an ideal sample area for this research. The Canary Islands are important in the tourism panorama: according to the National Statistics Institute (INE, 2023), the archipelago is the third most visited autonomous community, with 13.9 million tourists. Furthermore, according to data published by the Hotel and Extra-Hotel Association of the province of Santa Cruz de Tenerife (2024), this province achieved an average hotel occupancy rate of 86.48% by the end of August 2024. This figure is similar to that obtained the previous year, placing the province in first place.

Once the area in which to collect the sample data had been defined, the existing hotel accommodation framework was identified by ASHOTEL (Hotel and Extra-Hotel Association of the Province of Santa Cruz de Tenerife) in combination with the data published on Turismo de Tenerife's website, which registered a total of 190 hotels, of which 26 were five-star, 111 four-star and 53 three-star. These categories were selected based on their likelihood of offering food and beverage services, which is rare in 1- and 2-star establishments and not provided in the extra-hotel accommodation, according to the hotel regulations. Therefore, these establishments offer homogeneous food and beverage services according to their category and regulation.

The next step was to develop a structured questionnaire. Once configured, a pretest was conducted with the participation of three hotel managers from the province under study, one per hotel and category. The three hotel managers were interviewed in their respective hotels using the questionnaire. Once the appropriate corrections were made as a result of this initial contact, the questionnaires were sent to hotel staff with the necessary capacity and knowledge to answer the questions. The final respondents were hotel managers, assistant managers, department heads, and food and beverage personnel. Most of the interviewees were heads of the food and beverage department (representing 55.72% of the sample), while 27.49% were staff in this department and around 18% were managers and assistant managers (see Table 1).

Table 1. Interviewees Data

Variables	Description	Frequency	Percentage
Number of Stars	3 stars	23	17,56%
	4 stars	86	65,65%
	5 stars	22	16,79%
Island where the hotel is located	Tenerife	126	96,19%
	La Palma	4	3,05%
	La Gomera	1	0,76%
	El Hierro	0	0%
Number of rooms	From 50 to 200	42	32,06%
	From 200 to 400	77	58,77%
	More than 400	12	9,17%
Position of work	Director	18	13,74%
	Sub-Director	4	3,05%
	Head of F&B Department	73	55,72%
	F&B Staff	36	27,49%

The survey was conducted between January 2019 and March 2020. The final interviews were conducted online due to the declaration of a state of alarm in March 2020 due to the pandemic. The data were collected prior to the pandemic as this was a more favourable period for interpreting the results. At the beginning of the distribution of the questionnaires, the data collection was carried out in person; however, due to the emergence of the global health crisis (COVID-19) and the complexity of conducting personal interviews, it was necessary to adapt the data collection process to a remote model. To support respondents in these circumstances, telephone numbers and email addresses were provided in case they had any questions while completing the questionnaire.

Out of a total of 190 hotels invited to participate in the study, complete data was obtained from 131 establishments, representing a response rate of 68.94%. This level of participation guarantees a representative sample, and the resulting statistical analysis has a margin of error of 4.8%, providing a reasonable level of confidence in the validity of the obtained results.

3.2. Measurement of variables

The model comprises variables or constructs such as organisational learning, absorptive capacity, gastronomic innovation and food and beverage performance. All scales were rated on a 1–7 Likert scale.

Organisational learning. A 4-item scale was used to assess organisational learning in the food and beverage department. This scale was originally developed by García-Morales *et al*. (2012) and adapted for use in the food and beverage department. It assesses the extent to which the department has acquired and shared new gastronomic knowledge, the extent to which members of the F&B department have acquired critical skills, and whether it is a continuous learning area.

Absorptive capacity. An 8-item scale was used to measure absorptive capacity. This scale was adapted from studies by Roberts (2015), and Pavlou and El Sawi (2006). The items on the scale measure various characteristics of absorptive capacity relating to the identification, assimilation, exploration, transformation and utilisation of knowledge.

Gastronomic innovation. A 9-item, 1–7 Likert-type scale was used to measure gastronomic innovation. This scale was adapted from the work of Panayides and Lun (2009), Seo *et al*. (2014), and Lii and Kuo (2016). Questions assessed the creation of new dishes, the extent to which new processes were used in the kitchen, the use of new raw materials and the intensity of gastronomic innovation, among others.

Food and beverage performance. A scale was proposed to measure the financial and non-financial aspects of the hotel food and beverage department. The scale consists of 7 items. These assess the extent to which expectations are met with regard to the profit margin of F&B services, operating costs, the quality of services provided by the F&B department, and employee satisfaction in the F&B department. These aspects are also evaluated in Lee *et al*. (2016), when measuring restaurant performance.

4. Analysis and results

This paper examines the relationship between organisational learning, absorptive capacity, and gastronomic innovation. It also analyses the impact of gastronomic innovation on food and beverage performance. The study demonstrates the hypotheses using PLS-SEM (Partial Least Squares Structural Equation Modelling). Researchers should use PLS-SEM when testing a theoretical framework, when the structural model is complex, when the population is small or when distributional issues such as non-normality and latent variables are present (Hair *et al*., 2019). In addition, its algorithm shows greater convergence in its simplicity, offering fewer restrictions regarding the normality of the data (Chin *et al*., 2003; Tenenhaus *et al*., 2005). This technique can be used in both exploratory and confirmatory research settings, generating formative and reflective constructs in both cases. This research uses structural equations via PLS-SEM with SmartPLS version 4.0 (Ringle *et al*., 2022). Over the past decade, PLS-SEM has grown in popularity as a means of investigating intricate relationships between observable and latent constructs within the social sciences (Vaithilingam *et al*., 2024). It has been widely used in business research, particularly in the hotel management literature (Ali *et al*., 2018). First, the model measures are evaluated, and then the structural model is evaluated, which allows for hypothesis testing (Henseler *et al*., 2009).

4.1. Measurement of the model

The model is represented by reflective dimensions. In this first step, the reliability, internal consistency, convergent validity, and discriminant validity of the items are assessed (Hair *et al*., 2017). For convergent validity, the indicator loadings should exceed 0.707. As shown in Table 2, most of the loadings exceed 0.70, with only a few below 0.70 and above 0.55. Some studies consider loadings above 0.50 to be acceptable (Hair *et al*., 2021). Composite reliability and Cronbach's alpha were used to assess construct

reliability. Table 2 shows that the composite reliability ranges from 0.880 to 0.944, while Cronbach's alpha for each construct ranges from 0.843 to 0.932 — higher than the 0.70 threshold. Convergent validity was assessed using AVE, where all values must be greater than 0.5. The AVE values range from 0.515 to 0.677, indicating convergent validity. Discriminant validity was assessed using the Fornell-Larcker criterion (1981), which states that all correlations between constructs should be less than the square root of the AVE. The data in Table 3 show that in all cases the correlation is less than the square root of the AVE. In addition, the HTMT ratio was used to assess the discriminant validity of the constructs. For the constructs to have discriminant validity according to this criterion, all values must be less than 0.90 (Henseler *et al.*, 2015). Table 4 shows that all values are less than 0.90, confirming discriminant validity. Both criteria indicate that discriminant validity is present. Construct validity occurs when both convergent and discriminant validity are present (Hair *et al.*, 2011).

Table 2. Evaluation of the measurement model

Variables	Factor loading	t	Composite reliability	AVE	Alpha
Organisational learning			0.888	0.665	0.831
O1	0.871	41.410			
O2	0.833	29.391			
O3	0.721	12.894			
O4	0.830	29.385			
Absorptive capacity			0.944	0.677	0.932
AC1	0.790	22.773			
AC2	0.816	25.067			
AC3	0.779	21.503			
AC4	0.834	34.387			
AC5	0.855	41.219			
AC6	0.808	24.043			
AC7	0.857	37.889			
AC8	0.837	30.955			
Gastronomic innovation			0.937	0.650	0.923
I1	0.838	31.926			
I2	0.817	35.960			
I3	0.698	16.224			
I4	0.799	25.553			
I5	0.740	18.271			
I6	0.887	60.311			
I7	0.805	23.778			
I8	0.849	38.588			
F&B performance			0.880	0.515	0.843
P1	0.798	22.058			
P2	0.715	13.189			
P3	0.832	32.085			
P4	0.657	12.358			
P5	0.654	11.646			
P6	0.777	21.052			
P7	0.548	8.446			

Table 3. Square root of the average variance extracted (AVE) and correlation matrix

Variables	1	2	3	4
1. Organisational learning	**(0.816)**			
2. Absorptive capacity	0.798	**(0.822)**		
3. Gastronomic innovation	0.780	0.678	**(0.806)**	
4. F&B performance	0.662	0.653	0.618	**(0.717)**

Table 4. HTMT ratio

Variables	1	2	3
1. Organisational learning			
2. Absorptive capacity	0.898		
3. Gastronomic innovation	0.875	0.712	
4. F&B performance	0.744	0.690	0.649

4.2. Structural model

In the second step, the bootstrapping technique was used to test the hypotheses and obtain an analysis of the predictive validity (R^2), predictive relevance (Q^2), effect size (f^2), and standardised coefficients at various levels of significance. Regarding the explanatory power of the model, none of the R^2 values were lower than 0.10 (Falk & Miller, 1922). According to Hair *et al.* (2011), R^2 values of 0.75, 0.50, and 0.25 for dependent variables in structural models are considered to be substantial, moderate, and weak, respectively. This indicates that the explanatory power of the model is moderate to substantial. The f^2 values are higher than the established threshold of 0.02 in cases where the variables are significant (Cohen, 1992). Table 3 shows that Q^2 for endogenous variables such as organisational learning, gastronomic innovation, and F&B results is 0.633, 0.455, and 0.416, respectively. These values are all above zero, indicating sufficient predictive significance (Hair *et al.*, 2019). The GoF indicator is 0.6047, which is above the threshold of 0.36 (Tenenhaus *et al.*, 2005) and suggests a good fit.

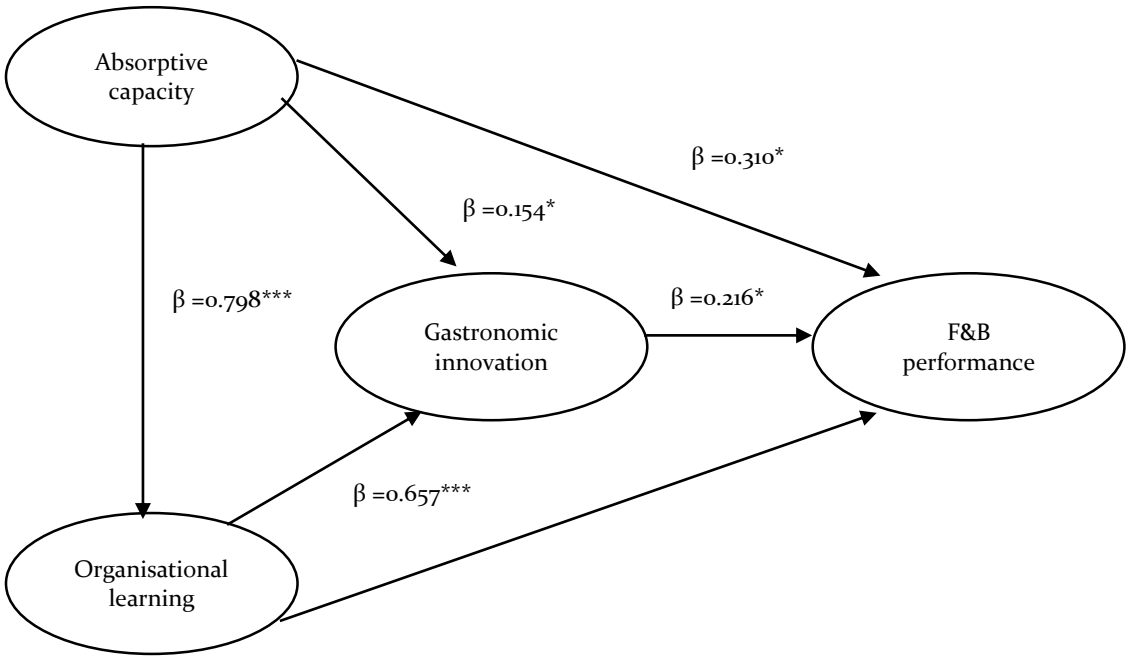
Hypothesis 1 states that there is a positive relationship between absorptive capacity and organisational learning within the F&B department. The results showed that absorptive capacity positively affects organisational learning (β=0.798, p<0.001). This indicates that hypothesis 1 is supported. Hypotheses 2 and 3 propose a positive relationship between organisational learning, absorptive capacity, and gastronomic innovation. Table 5 and Figure 2 show a positive and significant correlation between absorptive capacity and gastronomic innovation (β=0.154, p<0.05). There is also a positive relationship between F&B department learning and gastronomic innovation (β=0.657, p<0.001). Therefore, hypotheses 2 and 3 are supported. Hypotheses 4 and 5 test for a positive impact of absorptive capacity and F&B department learning on performance.

Table 5. Results of the structural model

Hypothesis	Standardised coefficients β	t-value	R^2	f^2	Q^2
Absorptive capacity -> Organisational learning	0.798***	21.129	0.636	1.749	0.633
Absorptive capacity -> Gastronomic innovation	0.154 *	1.736	0.617	0.022	0.455
Organisational learning -> Gastronomic innovation	0.657 ***	7.880		0.410	
Absorptive capacity -> F&B performance	0.310*	2.246	0.498	0.068	0.416
Organisational learning -> F&B performance	0.245*	1.714		0.031	
Gastronomic innovation -> F&B performance	0.216 *	2.145		0.036	
GoF (Goodness-of-fit criterion)		$\sqrt{AVExR^2} = 0.6047$			

* p < 0.05 ** p < 0.01 *** p < 0.001

The results indicate that the higher the absorptive and learning capacities of the F&B department, the higher its performance (β=0.310, p<0.05; β=0.245 p<0.05). These results suggest that hypotheses 4 and 5 are supported. Hypothesis 6 states that the greater the gastronomic innovation, the greater the F&B department's performance. The results showed that there is a positive and significant β (β=0.216 p<0.05). Therefore, hypothesis 6 is accepted.



* p < 0.05 ** p < 0.01 *** p < 0.001

Figure 2. Conceptual model and results

6. Conclusions

This study analyses the impact of absorptive capacity on organisational learning within the F&B department. It also examines the impact of these capabilities on the outcomes of food and beverage and gastronomic innovation. In addition, it explores the effect of gastronomic innovation on the F&B department's outcomes. The study found that absorptive and learning capacities are key to gastronomic innovation development. These capabilities allow hotels to maintain their competitive position as gastronomic knowledge centres, facilitating learning and innovation, and improving the performance of the F&B department. By transferring gastronomic knowledge, hotels can enhance the performance of the F&B department, achieving greater efficiency and customer satisfaction.

Absorptive capacity and organisational learning

The results suggest that absorptive capacity has a positive influence on learning in the food and beverage department. While there are no applied studies in the hospitality industry that support this relationship, the findings are consistent with those of García-Morales *et al*. (2007), who show a positive correlation between absorptive capacity and organisational learning in technology firms. Chong *et al*. (2023) applied the study to managers of US manufacturing companies, and their results were consistent with those of the present work. Conversely, Gutiérrez *et al*. (2012) applied the study to European companies and showed that absorptive capacity positively affects organisational learning. Therefore, once gastronomic knowledge has been acquired, analysed, interpreted, and understood, it stimulates organisational learning. Consequently, if a hotel's food and beverage department can identify, acquire, assimilate, and apply new information and knowledge from the external environment, it demonstrates continuous improvement in its skills and capabilities by integrating new knowledge to adapt to changes. This suggests that a department with greater absorptive capacity will adapt more quickly to new trends or technological implementation. Therefore, inadequate development of absorptive capacity within the F&B department hinders the development of culinary best practices and the generation of knowledge and learning in gastronomy. This is a continuous process, which means that the more the department absorbs, the more it learns. This learning will enable it to absorb new knowledge in the future. For this

reason, absorptive capacity and organisational learning are two dynamic capabilities that enable innovation in food and beverage services and improve hotel performance.

Absorptive capacity and gastronomic innovation

The results show that the greater the absorptive capacity of the F&B department, the greater the gastronomic innovation. In other words, the greater the capacity of the F&B department to identify, assimilate and apply acquired knowledge related to gastronomy, the greater the gastronomic innovation, i.e. the greater the attention paid to creating new dishes, new cooking methods and continuously improving gastronomy. These results are consistent with those obtained by Sancho-Zamora *et al.* (2022), who conducted a study of small and medium-sized companies in various sectors. Similarly, Al-Hakimi *et al.* (2021) found the same results in the manufacturing sector. In the hotel sector, Lim and Ok (2023) show that absorptive capacity fostered by leadership promotes product, process, and management innovation. Müller *et al.* (2021) found that absorptive capacity had a greater effect on innovation strategies in small and medium-sized firms than in large firms. These results suggest that hotels with high absorptive capacity in the F&B department are more likely to successfully apply newly acquired knowledge to improve gastronomic innovation. Acquiring external knowledge is essential for developing innovative ideas, which is complemented by the absorptive capacity to assimilate such information, thereby improving innovation (Hurtado-Palomino *et al.*, 2022).

Organisational learning and gastronomic innovation

On the other hand, the study demonstrated a positive correlation between organisational learning and performance in the food and beverage department. This finding is supported by the results obtained in the empirical literature (García-Morales *et al.*, 2012; Liao *et al.*, 2017; Patwary *et al.*, 2022; Chong *et al.*, 2023).

Our results contradict those obtained by Nasution *et al.* (2011) in the hotel sector, which showed that organisational learning does not affect innovation. Perhaps this is because our study focused on a specific department that requires continuous learning, training and knowledge in order to provide catering services. By contrast, Nieves and Diaz-Meneses (2017) show that organisational learning improves marketing innovation in the hotel sector. Therefore, organisational learning is a precursor to innovation. Mai *et al.* (2022) also demonstrate that learning improves innovation and business performance in the tourism industry. Moreover, in the hotel industry, Liu (2017) shows that learning provides a foundation for idea generation and the development of innovative behaviours. The impact of organisational learning on gastronomic innovation in the food and beverage department shows that acquiring and sharing gastronomy-related knowledge enables F&B employees to develop critical skills that facilitate continuous learning and innovation in gastronomy. Learning enables the integration of ideas into unusual combinations to innovate in gastronomy. Therefore, gastronomy can be renewed through learning in food and beverage to avoid stagnation and satisfy guests' tastes.

This paper shows that absorptive capacity has a lesser effect than organisational learning (both are significant with a lesser significance in the case of absorptive capacity). This may indicate that innovations in the food and beverage industry are more incremental than radical. Sheng and Chien (2016), however, show that radical innovation is more closely linked to absorptive capacity, whereas organisational learning has a greater impact on incremental innovation. This suggests that absorptive capacity is more closely associated to radical innovation than incremental innovation. In the tourism sector, Camison and Monfor-Mir (2012) show that incremental innovations outnumber radical innovations, with the latter being less technological and primarily centred on commercial product innovations and new services.

Absorptive capacity and food and beverage performance

Regarding the effect of absorptive capacity on the performance of the F&B department, the results showed a positive impact. These findings are supported by the empirical literature (Martinez-Sanchez & Lahoz-Leo, 2018, Liu *et al*., 2021). In this regard, Liu *et al*. (2021) show that absorptive capacity improves firm productivity and performance. Although no studies analysed the absorptive capacity of the food and beverage department in the hotel sector, research by Kale *et al*. (2019) and Espino-Rodriguez and Gebril-Taha (2023) indicates that absorptive capacity affects hotel performance. For example, Kale *et al*. (2019) argue that improving hotel performance requires combining internal and external information, which is then transformed into knowledge used by the hotel.

Therefore, the ability to identify, assimilate, integrate, transform, and leverage knowledge to create new food and beverage products and services will improve the performance of the F&B department. This is essential for enhancing the hotel establishment's competitive advantage and profitability, as the F&B department is one of the hotel's key departments, where many costs are incurred, and is highly valued by customers.

Organisational learning and the food and beverage performance

This study shows that organisational learning improves the performance of the F&B department. Therefore, organisational learning improves gastronomic innovation, and food and beverage performance. These results are consistent with findings from other studies (Garcia-Morales *et al*., 2012; Hindasah & Nuryakin, 2020; Hutumo & Pudjarti, 2021; Ccorisapra-Quintana & Portocarrero-Rivera, 2025). Learning in the F&B department facilitates the generation of resources and capabilities that enable performance improvement. The results obtained indicate that learning in the food and beverage department involves acquiring and sharing knowledge, as well as continuously developing critical skills, to improve food and beverage indicators such as the F&B department's profit margin, quality, productivity, and customer and employee satisfaction.

Gastronomic innovation and food and beverage performance

Finally, the paper shows that gastronomic innovation improves the performance of the F&B department. Studies in the literature also show that innovation affects performance. Therefore, further gastronomic innovation, in the form of new dishes, presentation methods and kitchen processes, improves the F&B department's productivity, quality or profit margin. Studies in the hotel sector demonstrate the impact of innovation on financial performance (Nieves & Díaz-Meneses, 2016; Hameed *et al*., 2021). While no studies relate gastronomic innovation to the F&B department's performance, the results support the existing empirical literature on innovation and performance.

6.1. Practical implications

The results of the study have several implications for hotel professionals. Managers should devote time and effort to increasing the absorptive capacity of the F&B department, as this is a key factor in gastronomic innovation and F&B performance. This can be achieved by establishing contact with other food and beverage companies, forming strategic alliances, or providing continuous training, for example. A culture that promotes continuous and dynamic learning must be established to identify new culinary trends and ensure the F&B department's sustainability. It has also been shown that absorptive capacity enhances innovation. This implies that hotels should develop flexible systems and structures that facilitate the collection of relevant information, foster internal and external collaboration, encourage creativity, and utilise new technologies to enhance gastronomic innovation. Our findings indicate that hotels should foster absorptive capacity to boost productivity, efficiency, and customer satisfaction. In the face of high food and beverage costs, hotels must expand their expertise by improving their absorptive capacity.

Managers also need to encourage their employees to develop new skills and build on their existing knowledge to improve gastronomic innovation. This could be achieved by sending employees to food fairs and exhibitions, allowing them to research and develop new ideas, and encouraging experimentation within the food and beverage department. Gastronomic innovation requires continuous renewal, as much of it depends on organisational learning. Our findings suggest that learning is not only key to innovation, but also to the performance of the F&B department. Fostering a learning culture in the F&B department promotes continuous improvement and supports gastronomic innovation. It also enables the department to adapt to changes in the environment more easily. In this way, innovation will be both be incremental and radical.

The hotel should promote gastronomic innovation through learning, as this has been proven to improve the F&B department's indicators. A hotel's gastronomy is a consequence of the processes that take place in the F&B department, and can have a positive influence on guest satisfaction and loyalty. Furthermore, the F&B department provides one of the most fundamental services offered by hotels, such as food and beverage service. Gastronomic innovation gives hotels an edge over their competitors by offering new or improved gastronomic products, diversifying their gastronomic range and generally broadening the scope of the F&B department's activities, thus generating a sustainable competitive advantage. To achieve this, management must create an environment conducive to innovation that focuses on customer tastes and offers gastronomy that encourages innovative activities.

In addition to these strategies, hoteliers can strengthen their absorption capacity and organisational learning, through management systems, digitalisation, and artificial intelligence to personalise the gastronomic offering. Furthermore, they can encourage organisational creativity and collaboration with start-ups and universities to drive innovation and competitiveness in dynamic environments such as tourism.

6.2. Limitations and future research

The paper has some limitations that require further research. Firstly, the results are only applicable to hotels and the selected destination. It would therefore be advisable for future research to apply the results to other businesses offering gastronomy, such as restaurants and catering companies. Secondly, this paper uses a scale to measure gastronomic innovation. The literature distinguishes between several types of innovation (product, process, marketing and organisational) (OECD, 2005). Therefore, future research should study the impact of absorptive capacity and organisational learning on each type of innovation. It would also be important to determine the impact of each type of innovation on the performance of the F&B department. This would enable us to know which type of innovation should be promoted to improve hotel performance. Thirdly, the study's data are cross-sectional, which makes it difficult to analyse the evolution of the study's variables, given their dynamic nature. Fourthly, the hotel's competitive strategy and its potential impact on innovation have not been analysed. It would therefore be interesting to examine the impact that cost- or differentiation-based strategies can have on gastronomic innovation. Fifthly, this paper does not examine the antecedents of absorptive capacity and organisational learning, nor the impact of these types of dynamic capability on variables other than F&B performance. Therefore, it would be advisable to consider these issues in future work. Sixthly, it would be relevant to analyse the impact of cultural and social factors on absorptive capacity and gastronomic innovation, as well as the effect of emerging technologies, such as artificial intelligence and big data, on knowledge management. Additionally, exploring the role of collaborations with other sector stakeholders and the adoption of sustainable practices would enhance our understanding of their influence on hotel competitiveness. A longitudinal approach would help to identify how innovation evolves over time, while studies on customer experience and loyalty would provide crucial information about their relationship with gastronomic innovation. Finally, as the F&B department's indicators were

assessed subjectively, and it would be advisable to use more objective performance indicators in future work.

CRediT authorship contribution statement

CRediT authorship contribution statement **Ana V. Berdejo-Fariña**: Writing – review & editing, Writing – original draft, Methodology, Investigation, Formal analysis, Data curation, Conceptualisation. **Tomás F. Espino-Rodríguez**: Writing – review & editing, Writing – original draft, Methodology, Investigation, Formal analysis, Data curation, Conceptualisation.

Appendix

Code	Factors
Organisational learning	
O1	The Food and Beverage department has acquired and shared new relevant knowledge related to gastronomy that has contributed to developing the hotel's competitive advantage
O2	Members of the Food and Beverage department have acquired critical capabilities that have contributed to developing competitive advantage
O3	The improvements that have occurred in the Food and Beverages department have been fundamentally influenced by the new knowledge acquired
O4	The Food and Beverage area is a continuous learning department
Absorptive capacity	
AC1	We have effective routines to identify, evaluate and import new information and knowledge
AC2	We have appropriate routines in place to analyse the information and knowledge obtained
AC3	We have adequate routines to analyse the information and knowledge obtained
AC4	We can successfully integrate existing knowledge from all members of the F&B department with new information and knowledge acquired
AC5	We are efficient at transforming existing information into new knowledge
AC6	We can successfully exploit internal and external information and knowledge in concrete applications
AC7	We are effective in using knowledge in new products and services
AC8	We are able to identify and acquire internal and external knowledge
Gastronomic innovation	
I1	The hotel pays attention to gastronomic innovation
I2	Our hotel emphasises the need for gastronomic innovation for its development
I3	Our hotel promotes the need to develop a new gastronomic offer through the use of new raw materials and resources
I4	The hotel constantly seeks to improve the gastronomy it offers
I5	F&B staff are encouraged to develop new dishes and meals, even if they don't work out
I6	F&B staff introduce new ways of doing things in their department
I7	The F&B staff is creative in the way they prepare the dishes and provide the services
I8	The hotel adopts, accepts and measures gastronomic innovation
----*	We have introduced new dishes and new gastronomic offerings in the last three years
F&B performance	
P1	Profit margin produced by the hotel's F&B department
P2	Percentage of F&B services contracted in the hotel (restaurant reservations, events, extra services, etc.)
P3	Productivity in the food and beverage department
P4	Results of operating costs in the food and beverage department
P5	Level of satisfaction of customers who consume products and services in F&B
P6	Quality of services provided in the F&B department
P7	Level of satisfaction of employees working in the Food and Beverage department

----*Item variables that are not numbered have been removed from the analysis due factor loadings below 0.50.

References

Al-Hakimi, M. A., Saleh, M. H., & Borade, D. B. (2021). Entrepreneurial orientation and supply chain resilience of manufacturing SMEs in Yemen: the mediating effects of absorptive capacity and innovation. *Heliyon*, *7*(10). https://doi.org/10.1016/j.heliyon.2021.e08145

Ali, F., Rasoolimanesh, S. M., Sarstedt, M., Ringle, C. M., & Ryu, K. (2018). An assessment of the use of partial least squares structural equation modeling (PLS-SEM) in hospitality research. *International Journal of Contemporary Hospitality Management*, *30*(1), 514-538. https://doi.org/10.1108/IJCHM-10-2016-0568

Ashotel (Asociación Hotelera y Extrahotelera de Tenerife, La Palma, La Gomera y El Hierro) (Ashotel), [Web]. Available at: https://Chan.es/ . [Accessed: 7 April 2017].

Ashotel (Asociación Hotelera y Extrahotelera de Tenerife, La Palma, La Gomera y El Hierro) (Ashotel), (2024). *Los hoteleros de la provincia tinerfeña cierran agosto con una ocupación media del 86%, un dato muy similar al del año pasado*. [Web] Available at: https://ashotel.es/noticia/los-hoteleros-de-la-provincia-tinerfena-cierran-agosto-con-una-ocupacion-media-del-86-un-dato-muy-similar-al-del-ano-pasado/ [Accessed: 15 November 2024].

Brito-Ochoa, M. P., Sacristan-Navarro, M. A., & Pelechano-Barahona, E. (2020). A bibliometric analysis of dynamic capabilities in the field of family firms (2009-2019). *European Journal of Family Business*, *10*(2), 69-81. https://doi.org/10.24310/ejfbejfb.v10i2.10162

Camisón, C., & Monfort-Mir, V. M. (2012). Measuring innovation in tourism from the Schumpeterian and the dynamic-capabilities perspectives. *Tourism Management*, *33*(4), 776-789. https://doi.org/10.1016/j.tourman.2011.08.012

Ccorisapra-Quintana, F. DM, & Portocarrero-Rivera, A. (2025). Organisational Creativity and Innovative Performance: The Role of Realised Absorptive Capacity and Customer Orientation in Gastronomic Firms. *Interdisciplinary Journal of Management Studies*, *18(2),* 241-256. http//doi.org/10.22059/ijms.2025.367375.676298

Chatterjee, S., Chaudhuri, R., & Vrontis, D. (2022). Knowledge sharing in international markets for product and process innovation: moderating role of firm's absorptive capacity. *International Marketing Review*, *39*(3), 706-733. https://doi.org/10.1108/IMR-11-2020-0261

Chong, V. K., Mia, L., Sands, J., & Wang, Z. A. (2023). The effect of nonfinancial performance measures, absorptive capacity, and organisational learning on innovation performance. *Journal of Management Control*, *34*(2), 201-233. https://doi.org/10.1007/s00187-023-00355-0

Cohen, J. (1992). Quantitative methods in psychology: A power primer. *Psychological Bulletin*, *112*, 155-159.

Cohen, W. M., & Levinthal, D. A. (1990). Absorptive capacity: A new perspective on learning and innovation. *Administrative science quarterly*, *35*(1), 128-152.

Cruz-Ros, S., Guerrero-Sánchez, D. L., & Miquel-Romero, M. J. (2021). Absorptive capacity and its impact on innovation and performance: findings from SEM and fsQCA. *Review of Managerial Science*, *15*(2), 235-249. https://doi.org/10.1007/s11846-018-0319-7

Dahan, G., & Shoham, A. (2024). Examining the impact of absorptive capacity and organisational learning on international strategic performance: can the two go together? *Journal of Marketing Theory and Practice*, 1–19. https://doi.org/10.1080/10696679.2024.2392233

Darwish, T. K., Zeng, J., Rezaei Zadeh, M., & Haak-Saheem, W. (2020). Organisational learning of absorptive capacity and innovation: does leadership matter?. *European Management Review*, *17*(1), 83-100. https://doi.org/10.1111/emre.12320

Espino-Rodríguez, T.F., & Gebril-Taha, M. (2023). Absorptive Capacity and Supply Chain Integration and Their Impact on Hotel Service Performance. *Administrative Sciences*, 13(12), 247. https://doi.org/10.3390/admsci13120247

Falk, R. F. (1992). A primer for soft modeling. *Ohio University of AkronPress*.

Fiol, C. M., & Lyles, M. A. (1985). Organisational learning. *Academy of Management Review*, *10*(4), 803-813. https://doi.org/10.5465/amr.1985.4279103

Font, X., Torres-Delgado, A., Crabolu, G., Martinez, J. P., Kantenbacher, J., & Miller, G. (2021). The impact of sustainable tourism indicators on destination competitiveness: The European Tourism Indicator System. *Journal of Sustainable Tourism, 31(7),* 1608-1630. https://doi.org/10.1080/09669582.2021.1910281

Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of marketing research*, 18(1), 39-50. https://doi.org/10.1177/002224378101800104

García-Morales, V. J., Jiménez-Barrionuevo, M. M., & Gutiérrez-Gutiérrez, L. (2012). Transformational leadership influence on organisational performance through organisational learning and innovation. *Journal of Business Research*, *65*(7), 1040-1050. https://doi.org/10.1016/j.jbusres.2011.03.005

García-Morales, V. J., Ruiz-Moreno, A., & Llorens-Montes, F. J. (2007). Effects of technology absorptive capacity and technology proactivity on organisational learning, innovation and performance: An empirical examination. *Technology Analysis & Strategic Management*, *19*(4), 527-558. https://doi.org/10.1080/09537320701403540

Garvin, D.A. (1993). Building a learning organisation. *Harvard Business Review*, 71(4), 78–91.

Gomes, G., Seman, L. O., Berndt, A. C., & Bogoni, N. (2022). The role of entrepreneurial orientation, organisational learning capability and service innovation in organisational performance. *Revista de Gestão*, *29*(1), 39-54. https://doi.org/10.1108/REGE-11-2020-0103

Guiné, R. P., Florença, S. G., Barroca, M. J., & Anjos, O. (2020). The link between the consumer and the innovations in food product development. *Foods*, *9*(9), 1317. https://doi.org/10.3390/foods9091317

Gürlek, M. (2020). Effects of high-performance work systems (HPWSs) on intellectual capital, organisational ambidexterity and knowledge absorptive capacity: evidence from the hotel industry. *Journal of hospitality marketing & management, 30(1),* 38-70. https://doi.org/10.1080/19368623.2020.1774029

Gutiérrez, L. G., Bustinza, O. F., & Molina, V. B. (2012). Six sigma, absorptive capacity and organisational learning orientation. *International Journal of Production Research*, 50(3), 661-675. https://doi.org/10.1080/00207543.2010.543175

Hair, J. F., & Sarstedt, M. (2021). Explanation plus prediction—The logical focus of project management research. *Project Management Journal*, *52*(4), 319-322. https://doi.org/10.1177/8756972821999944

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM). 2nd edition. *Thousand Oaks*, CA: Sage

Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice*, *19*(2), 139-152. https://doi.org/10.2753/MTP1069-6679190202

Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, *31*(1), 2-24. https://doi.org/10.1108/EBR-11-2018-0203

Hameed, W. U., Nisar, Q. A., & Wu, H. C. (2021). Relationships between external knowledge, internal innovation, firms' open innovation performance, service innovation and business performance in the Pakistani hotel industry. *International Journal of Hospitality Management*, *92*, 102745. https://doi.org/10.1016/j.ijhm.2020.102745

Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. *New challenges to International Marketing*, 20, 277-319. https://doi.org/10.1108/S1474-7979(2009)0000020014

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, *43*, 115-135. https://doi.org/10.1007/s11747-014-0403-8

Hernández-Perlines, F., Ariza-Montes, A., Han, H., & Law, R. (2019). Innovative capacity, quality certification and performance in the hotel sector. *International Journal of Hospitality Management*, *82*, 220-230. https://doi.org/10.1016/j.ijhm.2019.04.027

Hindasah, L., & Nuryakin, N. (2020). The relationship between organisational capability, organisational learning and financial performance. *The Journal of Asian Finance, Economics and Business*, *7*(8), 625-633. https://doi.org/10.13106/jafeb.2020.vol7.no8.625

Ho, K. L. P., Nguyen, C. N., Adhikari, R., Miles, M. P., & Bonney, L. (2018). Exploring market orientation, innovation, and financial performance in agricultural value chains in emerging economies. *Journal of Innovation & Knowledge*, *3*(3), 154-163. https://doi.org/10.1016/j.jik.2017.03.008

Hurtado-Palomino, A., De la Gala-Velásquez, B., & Ccorisapra-Quintana, J. (2022). The interactive effect of innovation capability and potential absorptive capacity on innovation performance. *Journal of Innovation & Knowledge*, *7*(4), 100259. https://doi.org/10.1016/j.jik.2022.100259

Hutomo, P., & Pudjiarti, E. (2021). Supply chain assessment of the organisational learning and market uncertainty on corporate performance of small scale steel industry in Indonesia. *Uncertain Supply Chain Management*, *9*(1), 39-48. https://doi.org/10.5267/j.uscm.2020.12.003

INE (Instituto Nacional de Estadística), (2023). *Número de turistas según comunidad autónoma de destino principal*. [Web]. Available at: https://www.ine.es/jaxiT3/Datos.htm?t=23988. [Accessed: 17 November 2024].

Inthavong, P., Rehman, K. U., Masood, K., Shaukat, Z., Hnydiuk-Stefan, A., & Ray, S. (2023). Impact of organisational learning on sustainable firm performance: Intervening effect of organisational networking and innovation. *Heliyon*, *9*(5). https://doi.org/10.1016/j.heliyon.2023.e16177

Jiménez-Jiménez, D., & Sanz-Valle, R. (2011). Innovation, organisational learning, and performance. *Journal of Business Research*, *64*(4), 408-417. https://doi.org/10.1016/j.jbusres.2010.09.010

Kale, E., Aknar, A., & Başar, Ö. (2019). Absorptive capacity and firm performance: The mediating role of strategic agility. *International Journal of Hospitality Management*, *78*, 276-283. https://doi.org/10.1016/j.ijhm.2018.09.010

Lane, P. J., Koka, B. R., & Pathak, S. (2006). The reification of absorptive capacity: A critical review and rejuvenation of the construct. *Academy of Management Review*, *31*(4), 833-863. https://doi.org/10.5465/amr.2006.22527456

Larrañeta, B., Galan Gonzalez, J. L., & Aguilar, R. (2017). Early efforts to develop absorptive capacity and their performance implications: differences among corporate and independent ventures. *The Journal of Technology Transfer*, *42*, 485-509. https://doi.org/10.1007/s10961-016-9488-1

Lee, C., Hallak, R., & Sardeshmukh, S. R. (2016). Innovation, entrepreneurship, and restaurant performance: A higher-order structural model. *Tourism Management*, *53*, 215-228. https://doi.org/10.1016/j.tourman.2015.09.017

Liao, S. H., Chen, C. C., Hu, D. C., Chung, Y. C., & Liu, C. L. (2017). Assessing the influence of leadership style, organisational learning and organisational innovation. *Leadership & organisation development journal*, *38*(5), 590-609. https://doi.org/10.1108/LODJ-11-2015-0261

Lii, P., & Kuo, F. I. (2016). Innovation-oriented supply chain integration for combined competitiveness and firm performance. *International Journal of Production Economics*, 174, 142-155. https://doi.org/10.1016/j.ijpe.2016.01.018

Lim, S., & Ok, C. M. (2023). Realizing potential through absorptive capacity to create competitive advantage in hospitality organisations. *International Journal of Contemporary Hospitality Management*, *35*(10), 3410-3433. https://doi.org/10.1108/IJCHM-07-2022-0820

Liu, C. H. (2017). Creating competitive advantage: Linking perspectives of organisation learning, innovation behavior and intellectual capital. *International Journal of Hospitality Management*, *66*, 13-23. https://doi.org/10.1016/j.ijhm.2017.06.013

Liu, F., Dutta, D. K., & Park, K. (2021). From external knowledge to competitive advantage: absorptive capacity, firm performance, and the mediating role of labour productivity. *Technology Analysis & Strategic Management*, *33*(1), 18-30. https://doi.org/10.1080/09537325.2020.1787373

Liu, X., Zhao, H., & Zhao, X. (2018). Absorptive capacity and business performance: The mediating effects of innovation and mass customization. *Industrial Management & Data Systems*, *118*(9), 1787-1803. https://doi.org/10.1108/IMDS-09-2017-0416

Mai, N. K., Do, T. T., & Ho Nguyen, D. T. (2022). The impact of leadership competences, organisational learning and organisational innovation on business performance. *Business Process Management Journal,* 28(5/6), 1391-1411. https://doi.org/10.1108/BPMJ-10-2021-0659

Marrucci, L., Iannone, F., Daddi, T., & Iraldo, F. (2022). Antecedents of absorptive capacity in the development of circular economy business models of small and medium enterprises. *Business Strategy and the Environment*, *31*(1), 532-544. https://doi.org/10.1002/bse.2908

Martinez-Sanchez, A., & Lahoz-Leo, F. (2018). Supply chain agility: a mediator for absorptive capacity. *Baltic Journal of Management*, *13*(2), 264-278. https://doi.org/10.1108/BJM-10-2017-0304

Meira, J. V. D. S., Dos Anjos, S. J. G., & Falaster, C. D. (2019). Innovation and performance in the hotel industry. *Journal of Quality Assurance in Hospitality & Tourism*, *20*(2), 185-205. https://doi.org/10.1080/1528008X.2018.1512936

Müller, J. M., Buliga, O., & Voigt, K. I. (2021). The role of absorptive capacity and innovation strategy in the design of industry 4.0 business Models-A comparison between SMEs and large enterprises. *European Management Journal*, *39*(3), 333-343. https://doi.org/10.1016/j.emj.2020.01.002

Nasution, H. N., Mavondo, F. T., Matanda, M. J., & Ndubisi, N. O. (2011). Entrepreneurship: Its relationship with market orientation and learning orientation and as antecedents to innovation and customer value. *Industrial Marketing Management*, *40*(3), 336-345. https://doi.org/10.1016/j.indmarman.2010.08.002

Nieves, J., & Diaz-Meneses, G. (2016). Antecedents and outcomes of marketing innovation: An empirical analysis in the hotel industry. *International Journal of Contemporary Hospitality Management*, *28*(8), 1554-1576. https://doi.org/10.1108/IJCHM-11-2014-0589

OECD (2005). The measurement of scientific and technological activities. Proposed guidelines for collecting and interpreting technological innovation data. *Oslo manual* (2nd ed.). Paris: OECD/European Commission EUROSTAT.

Otengei, S. O., & Ahebwa, W. M. (2021). Innovative capacity and sustainable food tourist influx to African-ethnic restaurants: The dynamic capabilities perspective. *Tourism and Hospitality Research*, *21*(2), 131-143. https://doi.org/10.1177/1467358420966028

Panayides, P. M., & Lun, Y. V. (2009). The impact of trust on innovativeness and supply chain performance. *International Journal of Production Economics*, *122*(1), 35-46. https://doi.org/10.1016/j.ijpe.2008.12.025

Pascual-Fernández, P., Santos-Vijande, M.L., López-Sánchez, J. Á., & Molina, A. (2021). Key drivers of innovation capability in hotels: implications on performance. *International Journal of Hospitality Management*, *94*, 102825. https://doi.org/10.1016/j.ijhm.2020.102825

Patwary, A. K., Alwi, M. K., Rehman, S. U., Rabiul, M. K., Babatunde, A. Y., & Alam, M. M. D. (2022). Knowledge management practices on innovation performance in the hotel industry: mediated by organisational learning and organisational creativity. *Global Knowledge, Memory and Communication*, *73*(4/5), 662-681. https://doi.org/10.1108/GKMC-05-2022-0104

Pavlou, P. A., & El Sawy, O. A. (2006). From IT leveraging competence to competitive advantage in turbulent environments: The case of new product development. *Information Systems Research*, *17*(3), 198-227. https://doi.org/10.1287/isre.1060.0094

Rafiki, A., Nasution, M. D. T. P., Rossanty, Y., & Sari, P. B. (2023). Organisational learning, entrepreneurial orientation and personal values towards SMEs' growth in Indonesia. *Journal of Science and Technology Policy Management*, *14*(1), 181-212. https://doi.org/10.1108/JSTPM-03-2020-0059

Rajan, R., & Dhir, S. (2023). Determinants of alliance productivity and performance: Evidence from the automobile industry. *International Journal of Productivity and Performance Management*, *72*(2), 281-305. https://doi.org/10.1108/IJPPM-02-2020-0079

Ramadhan, A., Iyiola, K., & Alzubi, A. B. (2024). Linking absorptive capacity to project success via mediating role of customer knowledge management capability: The role of environmental complexity. *Business Process Management Journal*, *30*(3), 939-962. https://doi.org/10.1108/BPMJ-07-2023-0511

Ringle, C. M., Wende, S., & Becker, J.-M. (2022). *SmartPLS 4*. In: www.smartpls.com

Roberts, N. (2015). Absorptive capacity, organisational antecedents, and environmental dynamism. *Journal of Business Research*, *68*(11), 2426-2433. https://doi.org/10.1016/j.jbusres.2015.02.019

Sancho-Zamora, R., Hernández-Perlines, F., Peña-García, I., & Gutiérrez-Broncano, S. (2022). The impact of absorptive capacity on innovation: The mediating role of organisational learning. *International Journal of Environmental Research and Public Health*, *19*(2), 842. https://doi.org/10.1016/j.jbusres.2015.02.019

Sanz-Valle, R., Naranjo-Valencia, J. C., Jiménez-Jiménez, D., & Perez-Caballero, L. (2011). Linking organisational learning with technical innovation and organisational culture. *Journal of knowledge Management*, *15*(6), 997-1015. https://doi.org/10.1108/13673271111179334

Seo, S., Jang, S. S., Almanza, B., Miao, L., & Behnke, C. (2014). The negative spillover effect of food crises on restaurant firms: Did Jack in the Box really recover from an E. coli scare?. *International Journal of Hospitality Management*, 39, 107-121. https://doi.org/10.1016/j.ijhm.2014.02.011

Sheng, M. L., & Chien, I. (2016). Rethinking organisational learning orientation on radical and incremental innovation in high-tech firms. *Journal of Business Research*, *69*(6), 2302-2308. https://doi.org/10.1016/j.jbusres.2015.12.046

Situmorang, R., & Japutra, A. (2024). Knowledge transfer within MNC hotel subsidiaries: an absorptive capacity perspective. *Tourism Management*, *100*, 104794. https://doi.org/10.1016/j.tourman.2023.104794

Slater, S. F., & Narver, J. C. (1995). Market orientation and the learning organisation. *Journal of Marketing*, *59*(3), 63-74. https://doi.org/10.1177/002224299505900306

Soleh, M., Brahmasari, I. A., & Ratih, I. A. B. (2021). The effects of entrepreneurial leadership, recruitment and innovation on learning organisation and organisational performance of four star hotels in East Java. *International Journal of Entrepreneurship and Business Development*, *4*(6), 845-864. https://doi.org/10.29138/ijebd.v4i6.1529

Song, Z. H. (2015). Organisational learning, absorptive capacity, imitation and innovation: Empirical analyses of 115 firms across China. *Chinese Management Studies*, *9*(1), 97-113. https://doi.org/10.1108/CMS-05-2014-0092

Sungkawati, E., Usmiyatun, U., & Karim, S. (2023). "Improving" food processing skills by creating new entrepreneurs. *Revenue Journal: Management and Entrepreneurship*, *1*(1), 76-86. https://doi.org/10.61650/rjme.v1i1.273

Tan, C. C., & Julian, M. S. (2021). Two-stage neural network-structural equation modeling approach to studying drivers for hotel objectives: with implications. In *Mathematical, Computational Intelligence and Engineering Approaches for Tourism, Agriculture and Healthcare* (pp. 39-58). Singapore: Springer Singapore.

Tenenhaus, M., Vinzi, V. E., Chatelin, Y. M., & Lauro, C. (2005). PLS path modeling. *Computational Statistics & Data Analysis*, *48*(1), 159-205. https://doi.org/10.1016/j.csda.2004.03.005

Tsai, W. (2001). Knowledge transfer in intraorganisational networks: Effects of network position and absorptive capacity on business unit innovation and performance. *Academy of Management Journal*, *44*(5), 996-1004. https://doi.org/10.5465/3069443

Vaithilingam, S., Ong, C. S., Moisescu, O. I., & Nair, M. S. (2024). Robustness checks in PLS-SEM: A review of recent practices and recommendations for future applications in business research. *Journal of Business Research*, *173*, 114465. https://doi.org/10.1016/j.jbusres.2023.114465

Zahra, S. A., & George, G. (2002). Absorptive capacity: A review, reconceptualization, and extension. *Academy of Management Review*, *27*(2), 185-203. https://doi.org/10.5465/amr.2002.6587995

Zhao, S., Jiang, Y., Peng, X., & Hong, J. (2021). Knowledge sharing direction and innovation performance in organisations: do absorptive capacity and individual creativity matter?. *European Journal of Innovation Management*, *24*(2), 371-394. https://doi.org/10.1108/EJIM-09-2019-0244