


**THE IMPACT OF OPEN-BOOK MANAGEMENT ON CUSTOMER SATISFACTION: THE MEDIATING ROLE OF TRUST**

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ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p>	<p><b>Purpose:</b> the current study is to test the impact of open-book management on customer satisfaction through the mediating role of trust in the hotel and tourism sector in Jordan from the perspective of customers.</p>
<p><b>Received</b> 26 August 2022</p>	<p><b>Design/methodology/ approach:</b> The study deployed the descriptive method to describe the study sample and the analytical approach to test the study hypotheses. Furthermore, the study population comprises the hotel and tourism sector in Jordan that is indexed on the Amman stock exchange (2022) which amounts to (9) companies. Furthermore, a questionnaire was developed from the previous studies. Besides, the study sample consisted of (410) customers who is selected by a convenience sample, and the number of questionnaires returned was 358 which shaped 81%. Moreover, the hypotheses were tested using Baron and Kenny's (1986) methodology using SPSS.</p>
<p><b>Accepted</b> 17 November 2022</p>	<p><b>Findings:</b> The current study showed that open-book management has a positive and significant impact on customer satisfaction. Further, showed that there is a positive and significant impact of open-book management on trust. Furthermore, there is a positive and significant impact of trust on customer satisfaction. In addition, trust has a partial mediating role in the relationship between open-book management and customer satisfaction.</p>
<p><b>Keywords:</b></p> <p>Open-book management; Trust; Customer satisfaction; The Hotel; And tourism sector in jordan; Baron and Kenny's (1986) Methodology.</p>	<p><b>Research limitations:</b> The current study is not free from any limitations, in this study, the limitations are employees selected by a convenience sample, Therefore, the results can't be generalized to other sectors. furthermore, there is a shortage of prior studies that addressed the same topic.</p>
	<p><b>Research, Managerial implications:</b> Open-book management is considered one of the commonly used methods that assist employees to get their needs from the information and knowledge. precisely, the hotel and tourism sector in Jordan must be aware of what is making their customers satisfied by conducting studies regarding their needs and wants before introducing the products and services.</p>
	<p><b>Originality:</b> Despite there being many studies conducted in the area of open-book management and customer satisfaction, few studies addressed the theme of trust as a mediating variable. Therefore, the study came up to fill the gap in the literature and provide a theoretical and practical contribution.</p>
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## O IMPACTO DA GESTÃO DE LIVROS ABERTOS NA SATISFAÇÃO DO CLIENTE: O PAPEL MEDIADOR DA CONFIANÇA

### RESUMO

**Objetivo:** O estudo atual é testar o impacto da gestão de livros abertos na satisfação do cliente através do papel mediador da confiança no setor hoteleiro e turístico na Jordânia, a partir da perspectiva dos clientes.

**Design/metodologia/abordagem:** O estudo empregou o método descritivo para descrever a amostra do estudo e a abordagem analítica para testar as hipóteses do estudo. Além disso, a população do estudo compreende o setor de hotelaria e turismo na Jordânia que está indexado na bolsa de valores de Amã (2022), o que equivale a (9) empresas. Além disso, foi desenvolvido um questionário a partir dos estudos anteriores. Além disso, a amostra do estudo consistiu de (410) clientes que são selecionados por uma amostra de conveniência, e o número de questionários devolvidos foi de 358, o que perfaz 81%. Além disso, as hipóteses foram testadas usando a metodologia de Baron e Kenny (1986) usando o SPSS.

**Conclusões:** O estudo atual mostrou que a gestão de livros abertos tem um impacto positivo e significativo na satisfação do cliente. Além disso, mostrou que há um impacto positivo e significativo da gestão de livros abertos sobre a confiança. Além disso, há um impacto positivo e significativo da confiança na satisfação do cliente. Além disso, a confiança tem um papel mediador parcial na relação entre a gestão de livros abertos e a satisfação do cliente.

**Limitações da pesquisa:** O estudo atual não está livre de quaisquer limitações, neste estudo, as limitações são funcionários selecionados por uma amostra de conveniência, portanto, os resultados não podem ser generalizados para outros setores. Além disso, há uma escassez de estudos anteriores que abordaram o mesmo tópico.

**Pesquisa, implicações gerenciais:** A gestão de livros abertos é considerada um dos métodos mais utilizados para ajudar os funcionários a obter suas necessidades a partir da informação e do conhecimento. Precisamente, o setor hoteleiro e turístico na Jordânia deve estar ciente do que está deixando seus clientes satisfeitos ao realizar estudos sobre suas necessidades e desejos antes de introduzir os produtos e serviços.

**Originalidade:** Apesar de haver muitos estudos realizados na área de gestão de livros abertos e satisfação do cliente, poucos estudos abordaram o tema da confiança como uma variável mediadora. Portanto, o estudo surgiu para preencher a lacuna existente na literatura e fornecer uma contribuição teórica e prática.

**Palavras-chave:** Gestão de Livros Abertos, Confiança, Satisfação do Cliente, O Setor Hoteleiro e Turístico na Jordânia, Metodologia do Barão e Kenny (1986).

## EL IMPACTO DE LA GESTIÓN DE LIBRO ABIERTO EN LA SATISFACCIÓN DEL CLIENTE: EL PAPEL MEDIADOR DE LA CONFIANZA

### RESUMEN

**Objetivo:** El presente estudio pretende comprobar el impacto de la gestión de libro abierto en la satisfacción del cliente a través del papel mediador de la confianza en el sector de la hostelería y el turismo en Jordania desde la perspectiva de los clientes.

**Diseño/metodología/enfoque:** El estudio utilizó el método descriptivo para describir la muestra del estudio y el enfoque analítico para probar las hipótesis del estudio. Además, la población del estudio comprende el sector de la hostelería y el turismo en Jordania que está indexado en la bolsa de Ammán (2022), que asciende a (9) empresas. Además, se elaboró un cuestionario a partir de los estudios anteriores. Además, la muestra del estudio estaba formada por (410) clientes seleccionados por un muestreo de conveniencia, y el número de cuestionarios devueltos fue de 358, lo que supuso un 81%. Además, las hipótesis se comprobaron mediante la metodología de Baron y Kenny (1986) utilizando el SPSS.

**Resultados:** El presente estudio demostró que la gestión de libro abierto tiene un impacto positivo y significativo en la satisfacción del cliente. Además, mostró que existe un impacto positivo y significativo de la gestión de libro abierto en la confianza. Además, existe un impacto positivo y significativo de la confianza en la satisfacción del cliente. Además, la confianza tiene un papel mediador parcial en la relación entre la gestión del libro abierto y la satisfacción del cliente.

**Limitaciones de la investigación:** El presente estudio no está exento de limitaciones, en este estudio, las limitaciones son los empleados seleccionados por una muestra de conveniencia, Por lo tanto, los resultados no se pueden generalizar a otros sectores. además, hay una escasez de estudios anteriores que abordaron el mismo tema.

**Investigación, implicaciones directivas:** Precisamente, el sector de la hostelería y el turismo en Jordania debe ser consciente de lo que satisface a sus clientes realizando estudios sobre sus necesidades y deseos antes de introducir los productos y servicios.

**Originalidad:** A pesar de que hay muchos estudios realizados en el ámbito de la gestión del libro abierto y la satisfacción del cliente, pocos estudios abordan el tema de la confianza como variable mediadora. Por lo tanto, el estudio surgió para llenar el vacío en la literatura y proporcionar una contribución teórica y práctica.

**Palabras clave:** Gestión con Libro Abierto, Confianza, Satisfacción del Cliente, Sector Hotelero y Turístico en Jordania, Metodología de Baron y Kenny (1986).

## INTRODUCTION

Customers are one of the main pillars of any organization that practices marketing activities. In this regard, they have different needs, wants, and demands that need to satisfy. Furthermore, customer satisfaction is an output of marketing activities that operate as a connection bridge between the various phase of buying behavior of consumers (Gilaninia, Taleghani and Talemi, 2013). Besides, the majority of large companies are seeking periodically gathering data regarding the range of customer satisfaction (Yeung and Ennew,2001). Likewise, customer satisfaction is a significant factor that should be taken into account and given more attention by marketers because the organization can be achieved its competitive advantage by satisfying its customer's needs which means surpassing the customer expectations in terms of meeting their needs and wants (Minta,2018). One of the studies conducted (Alkhamis,2018) found that open-book management has affected customer satisfaction. In this line, open-book management is a philosophy established or founded by Jack Stack, which explains the method that managing the company's employees by empowering them to have decision-making ability (Youssef, El- Naggat and Soliman ,2022). Al- Sha'ar (2016) mentioned that Open-book management is a comparatively modern administrative approach and it is an easy method in its requirements and profound in its impact. Accordingly, open-book management means sharing and exchanging the wanted information by workers to take accurate decisions for the organization's success in the future to match agreed-on organizational goals (Al-Taii, Ismael and Khudhur, 2020). Nikzad and Maryam (2012) found in their study that there is a significant association between Open Book Management and trust. They mentioned that the concept of trust is one of the main most important themes in social science and the foundation of social discipline and is a core engine for interpersonal relationships. Trust will be increased especially when interchange partners have less knowledge regarding each other and it will be less when they interchange have more knowledge regarding interchange partners (Sohaib, Ur Rehman and Akram,2016). To date, despite there being many studies conducted in the area of open-book management and customer satisfaction, few studies addressed the theme of trust as a mediating variable. Therefore, the study came up to fill the

gap in the literature and provide a theoretical and practical contribution. More particularly, the current study will provide empirical evidence concerning trust which is anticipated to have a mediating role in the relationship between open-book management and customer satisfaction and the results of the current study could enrich the body of knowledge related to the topic by providing a theoretical framework which constitutes the base to researchers in the future. Besides the introduction, the rest of the paper is divided into many sections, section one, the Theoretical framework and hypotheses development, and section two, study procedures and methodology. section three, Data analysis, section four, Discussion and conclusion. section five, Managerial implications, and section six, Limitations and future suggestions.

## **THEORETICAL FRAMEWORK AND HYPOTHESES DEVELOPMENT**

### **Open –book management**

According to Aggarwal and Simkins (2001), Open book management is defined as the ability of employees to have the access to financial data in an organization and learned employees to be aware of how to get money and how their behaviors influence organizational performance. open-book management is the practice to open the books to employees and disclosing to them the financial reports such as expenses and revenue of the company(Davis,1997). It's also defined as a philosophy to improve organization performance by containing all employees by making sure that all employees have the access to required information regarding operational financial aspects to attain performance enhancement (Kenney and Raiborn, 2008). Nnaji et al., (2019) described open-book management as a routine job that gives the employees the authority regarding financial data relevant to the work to be available for each of them, this education about the financial aspect for employees explains how their production influences the financial reports of the firm. Open-book management is very important because it is providing the employees a chance to distinguish the level of suitability between organizational strategies and their job (Spreitzer and Porath,2012). Furthermore, open-book management consists of a group of practices such as sharing information, training, empowering, and rewarding employees (Aggarwal and Simkins, 2001). Al-Khatib (2018) defined shared information as a given the employee information regarding the aspect of financial and nonfinancial and making them a portion of the process of decision-making. While the second practice refers to making the employees aware to use the techniques by training them to be able to understand the financial measurements and reports, then assess their performance at the end of the process of training. Whereas Empower Employees is described as a way to encourage and support employees' knowledge to handle with trust and

incentive to display their skills and ability through authorizing and answerable for their results of empowerment. Finally, Rewarding employees occurs when the organization uses motivations whether physical or orally based on their performance to increase the productivity of employees. Other research mentioned that practices of open-book management include “Getting the information out there, Teaching the basics of financial and performance measures, empowering people to make decisions based on what they know, and Making sure everyone shares directly in the firm’s success” (Nikzad and Maryam,2012). The study conducted by Youssef, El- Naggar, and Soliman (2022) pointed out that there is a direct and significant impact of managers’ formal sources of power on open-book management practices. Abouraia (2018) showed a positive association between Open-Book management and increased employee job satisfaction. Another study conducted by Agbaeze and Nnaji (2017) revealed that there is a positive impact of open-book management on employee performance. Al-Mutairi (2013) showed that there is a significant association between open-book management applications and growing employees' job satisfaction. According to the above, we developed the first hypothesis which states there is a positive and significant impact of open-book management on customer satisfaction.

### **Trust**

The trust concept has been used to decrease doubt and weakness of the customers in the aspect of nonphysical service (Ali and Muqadas,2015). The business firm needs to find a suitable environment in which the way must employees trust each other and be able to share their knowledge between each of them (Rehman et al.,2020). Furthermore, there are multi definitions of trust, but all of them focus on the people dealing with an environment that is characterized `by ambiguity and risk and the nature of the dealing will not be completed without the existence of trust between two sides(Chen,2021).

According to (Yanik,2018) if the relationships within an organization are poor will the work never goes well. on the other side, they mentioned that trust plays a pivotal role in terms of productivity. Lafraxo et al., (2018) argued that the concept of trust has been widely studied and confirmed to be a critical factor in forecasting customers’ awareness and intention in the direction of Mobile banking. Furthermore, it means that there is mutual confidence between exchange partners (Mahaputra,2017). Meanwhile, trust is the basis of any business and the business transaction will be completed between two or more parties especially when there is mutual trust between them (Sutanto and Djati,2017). Gul (2014) mentioned that trust might occur in particular affairs or cases like loyalty and it is a special psychological state. he added

also when the customers believe in the organization, they will have a strong trust in the organization's products and service quality. On this side, Williamson (1996) confirms that there is no absolute trust and that the dealings whether the dealings are legal or related to the reputation of the organization, there must be guarantees that protect all the parties. In the contrast, when the consumer has satisfaction with the products purchased, the services provided must be consistent with their expectations because their trust can build a good product image, symbol, brand, and corporate name (Miswanto and Angelia,2018). They argued that there is a lot of advantage to a corporate particularly when consumers have positive feelings, it can be reduced cost of marketing, improve the loyalty of consumer, eliminate of turnover customer and enhance the reputation of the company. Accordingly, trust is considered one factor that leads to customer loyalty and it is an adhesive element that allows reciprocal trust between the corporate with other parties in order to manage the resources effectively to generate added value(Harjadi,2021). Zyberi and Luzo (2022) showed there is a significant relationship between satisfaction, trust, and loyalty. Taher and Lafta (2021) pointed out there is a positive relationship between increasing the tax base. Khalila (2020) showed that open-book management has a positive effect on organizational anomie. Nnaji et al., (2019) found in their study there are many prominent challenges such as greed and selfishness, corruption, and transparency absence in the aspect of financial information which is compulsory by management on open-book management. Al- Sha'ar (2016) showed that paying wages and incentives as a dimension of open-book management has a significant role in attaining a business organization's differentiation. Based on the above discussion, the second hypothesis was developed which states there is a positive and significant impact of open-book management on trust.

### **Customer satisfaction**

Customer satisfaction with corporate products or services is overwhelmingly viewed as the main engine for the success of an organization and competitiveness in the long run period, in the term of relation marketing, customer satisfaction is considered the focal determinant to retaining the customer (Hennig-Thurau and Klee,1997). In this regard, when the customer is satisfied, they will repurchase the products or services periodically and they will give recommendations and feedback positively to other customers and become more loyal and are less subtle about price (Javed, Rashidin and Jian,2021). Odunlami and Ibojo(2015) mentioned that customer satisfaction is the basis for any company to attain its objectives and satisfied customers are tending to build a strong relationship with the company thus customer loyalty is generated from customer satisfaction. HA (2021) pointed out that the popular theory and

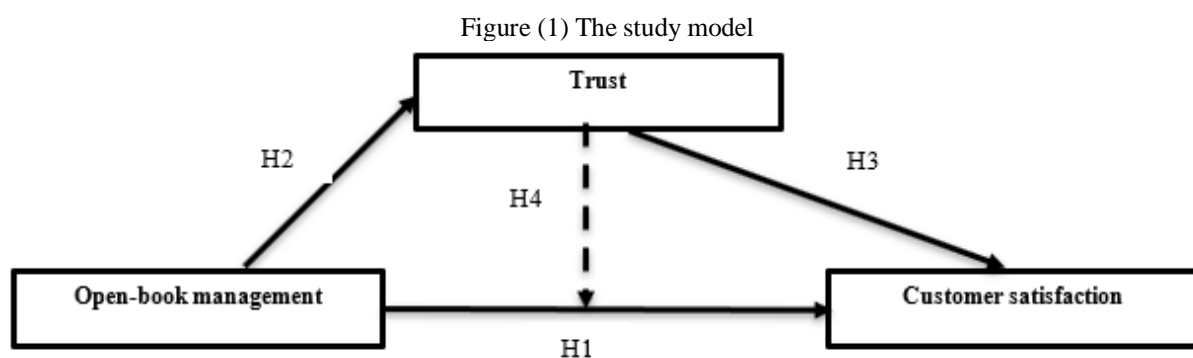
extensively accepted in terms of customer satisfaction is expectancy disconfirmation suggested by Oliver 1980 that is assumed the satisfaction level is the output of the gap between performance expectations and perceived performance. customer satisfaction is considered an important issue for the corporate product to measure the possibility level between their products and customer expectations to be the customer happier with quality and sorts of products thus gain more profit (Ali et al.,2021). In that essence, Majeed et al., (2022) viewed that customer satisfaction is measured in two ways, the first way when the consumer purchase and used the product or service, and the second way is when they get the product and service. Accordingly, they are deciding to buy or ongoing to buy after evaluating if their experiences with the product or service were suitable or enjoyable. Customer satisfaction can be defined as an assessment method by customer comments after purchasing the customer product or service compared with their expectations and it is measured by using the expectations of customers with the products or services performance that might satisfy the needs and wants of the customer (Razak, Nirwanto and Boge,2016). Pradnyadewi and Giantari (2022) mentioned that E-service quality has a positive impact on customer satisfaction. Javed, Rashidin, and Jian (2021) found that social trust affects positively the association between customer satisfaction and brand loyalty. Ardiansyah , Setyawati and Yunanto(2019) reached that there is a positive impact of brand trust on customer loyalty and customer satisfaction has a mediate relationship between brand trust and customer loyalty. Mahaputra (2017) revealed that trust and customer value have a significant impact whether simultaneously or partially on customer satisfaction. Consequently, the third hypothesis developed: which states there is a positive and significant impact of trust on customer satisfaction.

### **Open-book management, trust and customer satisfaction**

Kalia et al., (2021). Found that there is a positive effect of commitment and trust on loyalty, and commitment and trust mediate the relationship between dimensions of service quality namely assurance, empathy, responsiveness, and customer loyalty. Rehman et al. (2020) showed that trust fully mediates the relationship between human resource practices and knowledge-sharing behavior. Zamry and Nayan (2020) mentioned that there is a positive link between trust and customer satisfaction. Furthermore, Al-Taii, Ismael and Khudhur (2020) pointed out that there is a significant effect of open-book management on organizational agility. Mahmood, Rana and Kanwal (2018) showed that customer satisfaction plays a mediating role in the relationship between service quality and customer loyalty. Yanik(2018) mentioned that trust is partially mediated by the association between ethical leadership, organizational

commitment, satisfaction, and organizational citizenship behavior. Bricci, Fragata and Antunes (2016) found there is a positive and direct impact of trust on commitment, as well it is having a positive and direct impact on satisfaction. Nikzad and Maryam (2012) showed there is a significant association between Open- Book Management and trust. Alkhamis (2018) found there is an impact of open-book management on customer satisfaction in the presence of employee job performance as a mediating variable. Gul (2014) showed there is a positive association between reputation, customer satisfaction, trust, and customer loyalty. Accordingly, the author expects that trust has a mediating role in the relationship between open-book management and customer satisfaction.

## STUDY MODEL



## STUDY PROCEDURES AND METHODOLOGY

### population and sample

The study deployed the descriptive method to describe the study sample and the analytical approach to test the study hypotheses. Furthermore, the study population comprises the hotel and tourism sector in Jordan that is indexed on the Amman stock exchange (2022) which amounts to (9) companies. Besides, the study sample consisted of (410) customers who is selected by a convenience sample, and the number of questionnaires returned was 358 which shaped 81%.

### Instrument

A questionnaire was developed from the previous studies which were divided into four sections to collect the data from the study sample. Section one consists of demographic information. section two involves questions that cover open-book management items obtained from (Nikzad and Maryam,2012; ALkhamis,2018) measured by 12 questions. Section three



includes questions that cover trust items obtained from (Deng et al., 2010; Aniba et al., 2011) measured by 10 questions. section four involves questions that cover customer satisfaction items obtained (Oliver,1980) measured by 10 questions. The answers of customers were based on the five Likert scales (strongly agree, agree, neutral, strongly disagree, and disagree).

### validity and reliability

The developed questionnaire was delivered to a number of arbiters who has knowledge and experience from the different university in Jordan to confirm that the paragraphs are clear and consistent with the variables of the study. In the contrast, all corrections and amendments were done, and then the questionnaire appeared in its final form. on the other side, the Cronbach alpha test has been done to confirm the internal consistency between questionnaire items.

Table (1) Cronbach alpha

Variables	Number of items	Cronbach alpha value
Open –book management	12	0.848
Trust	10	0.752
Customer satisfaction	10	0.780

Table 1 shows the Cronbach alpha value, which is more than 0.70. furthermore, it is acceptable for most studies according to Nunnally (1978) and (Hair et al. 2010). Accordingly, the instrument is fit and good to measure the study variables.

## DATA ANALYSIS

### Descriptive analysis

Table (2) Descriptive Statistics

Variables	Mean	Std. Deviation	N
Open-book management	2.44	0.532	358
Trust	2.33	0.651	358
Customer satisfaction	2.37	0.618	358

Table 2 shows the mean and standard deviation for all variables. In addition, the mean for open-book management was (2.44) with a standard deviation of (0.532). while the mean for trust was (2.33) with a standard deviation of (0.651). whereas, the mean for customer satisfaction was (2.37) with a standard deviation of (0.618).

### Person matrix

Table (3) correlation matrix

	Open-book management	Trust	Customer satisfaction
Open-book management	1	.640**	.603**
Trust		1	.737**
Customer satisfaction			1

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Table 3 displays that the values of the correlation matrix refer that there is a positive and significant relationship between Open-book management and trust and with the value of the correlation coefficient equal (.640). furthermore, it is referring that there is a positive and significant relationship between Open-book management and customer satisfaction with a value of the correlation coefficient equal (.603). Moreover, it is referring that there is a positive and significant relationship between trust and customer satisfaction and with the value of the correlation coefficient equal (.737).

### Hypotheses Testing

Table (4) Hypotheses testing

	Variables	R value	R <sup>2</sup> value	F value	B value	Beta value	Calculated t value	Sig.	Decision
H1	Open-book management → customer satisfaction	0.603	0.364	203.572	0.584	0.603	14.268	0.000	Accepted
H2	Open-book management → trust	0.640	0.410	247.064	0.653	0.640	15.718	0.000	Accepted
H3	Trust → customer satisfaction	0.737	0.543	422.873	0.700	0.737	20.564	0.000	Accepted

Significant at the level of 0.05

Table 4 shows the results of the hypotheses testing. As well as, the R<sup>2</sup> value is equal (0.364) and with a significant (0.000). Therefore, it is referring that open-book management explains 36% of the change in customer satisfaction. Based on this, we accepted the first hypothesis which states there is a positive and significant impact of open-book management on customer satisfaction. Moreover, table 4 shows that the R<sup>2</sup> value is equal (0.410) and with a significant (0.000). Therefore, it is referring that open-book management clarifies 41% of the change in trust. based on this, we accepted the second hypothesis which states there is a positive and significant impact of open-book management on trust. In addition, table 4 explains that the

$R^2$  value is equal (0 .543) and with a significant (0.000). Therefore, it is referring that trust explains 54.3% of the change in customer satisfaction. Based on this, we accepted the third hypothesis which states there is a positive and significant impact of trust on customer satisfaction.

To test the fourth hypothesis, the author conducted the multiple hierarchical analysis through two tests as mentioned follows:

First test which is called Baron & Kenny (1986) Test:

This test involves three conditions that should be achieved, observing that the impact of the mediating variable may be partial or total as follows:

**The First Condition** is that open-book management affects trust.

Table (5) Baron & Kenny test (condition 1)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Open –book management	.653	.042	.640	15.718	.000
Dependent Variable: Trust					

Table (5) exhibits the results of the regression analysis of open-book management on trust, the regression equation value is equal to (0.653) which is statistically significant at the level of (0.000). accordingly, the first condition is attained by using Baron and Kenny's (1986) test.

**The Second Condition** is that open-book management affects customer satisfaction namely (the total effect path)

Table (6) Baron & Kenny test (condition 2)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Open-book management	.584	.041	.603	14.268	.000
Dependent Variable: Customer satisfaction					

Table (6) displays the results of the regression analysis of open-book management on customer satisfaction, the regression equation value is equal to (0.584) which is statistically

significant at the level of (0.000). accordingly, the second condition is attained by using Baron and Kenny's (1986) test.

**The Third Condition:** trust affects customer satisfaction in the presence of open-book management.

Table (7) Baron & Kenny test (condition 3)

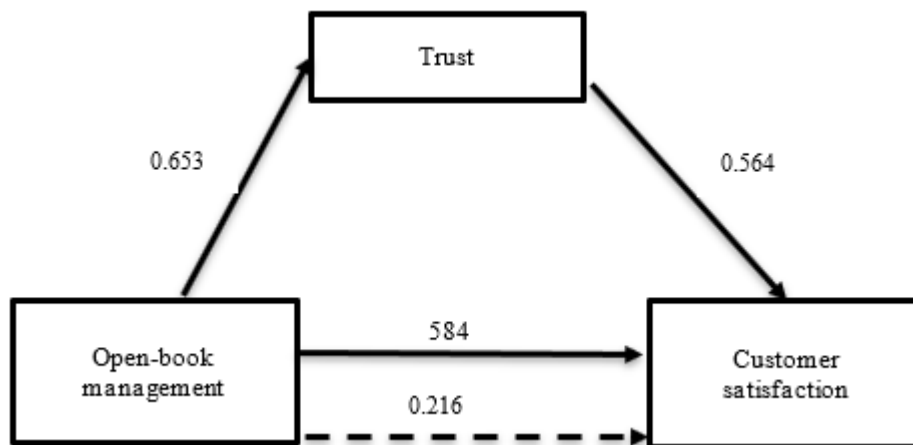
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	Open –book management	.216	.044	.223	4.932	.000
	Trust	.564	.043	.594	13.152	.000
a. Dependent Variable: Customer satisfaction						

Table 7 shows the multiple regression analysis results of open–book management and trust on customer satisfaction as follows:

The regression coefficient of the trust on customer satisfaction is estimated at (0.564), and it is statistically significant at the level of (0.000). Moreover, the regression coefficient of the open-book management on customer satisfaction in the presence of the trust is estimated at (0.216), and it is statistically significant at the level of (0.000). as well as, analysis of hierarchical regression can be explained according to Baron and Kenny (1986) as presented in figure (2), and it is obvious that there is partial mediation of trust, as the significance level in third equation equal (0.216) with the regression coefficient that is closer to zero than the second equation with the coefficient Regression which is equal (0.564). Accordingly, we accept the fourth hypothesis that states that trust has a mediating role in the relationship between open-book management and customer satisfaction.

## Study Model

Figure (2) study Model Based on baron and Kenny (1986) test.



## Sobel Test

The table below shows that there is a mediating statistically significant at the level of (0.000), and the T value is equal to (4.837).

Table (8) Sobel test

Inputs	Sobel test	p-value
a=0.584	4.837	.000
b=0.216		
Sa=0.041		
Sb=0.042		

Source: <https://quantpsy.org/sobel/sobel.htm>

## DISCUSSION

The study aimed to test the impact of open-book management on customer satisfaction through the mediating role of trust in the hotels and tourism sector in Jordan. The study showed many results that open-book management has a positive and significant impact on customer satisfaction. Therefore, the study results are consistent with the results (Youssef, El- Naggar, and Soliman,2022; Abouraia,2018; Agbaeze and Nnaji,2017; Al-Mutairi,2013). Accordingly, we can say that open-book management is an avital and necessary manner for organizations to attain their customer needs. In this regard, open-book management is a modern method that using by organizations to reach to achieve their goals, one of the most important goals is to achieve profit and it will not be attained unless there is no cooperation between employees and customers. Additionally, the study showed that there is a positive and significant impact of open-book management on trust. As a result, this result is consistent with the study results

(Zyberi and Luzo ,2022; Taher and Lafta, 2021; Khalila, 2020; Nnaji et al., 2019; Al- Sha'ar, 2016). furthermore, this indicates that open-book management is an important factor in building and shaping a strong relationship with an organization's customers under name of the trust. We can also interpret that by saying that open-book management is creating trust through sharing information with the customers of the organization regarding the services that are provided and empowering and teaching them to have become more trust in an organization. On the other side, the study revealed that there is a positive and significant impact of trust on customer satisfaction. Thus, this result is aligned with the study's results (Pradnyadewi and Giantari,2022; Javed, Rashidin and Jian, 2021; Ardhiansyah, Setyawati, and Yunanto, 2019; Mahaputra, 2017). Consequently, this refer that trust should be available between employees within the organization (internal customers) which reflects positively on the customers (external customers) in providing superior services compared to other service sectors. According to Bauer, Grether, and Leach (2002), there is a strong association between the concept of trust and satisfaction. Based on the above, if the customers believe and trust in the organization, they will repurchase the services on a regular and continues, and that will lead to being loyal to the organization and its products and services. Lastly, the result showed that trust has a mediating role in the relationship between open-book management and customer satisfaction. However, this result is consistent with the study's results (Kalia et al., 2021; Rehman et al., 2020; Zamry and Nayan , 2020; Al-Taii, Ismael and Khudhur , 2020; Mahmood, Rana and Kanwal , 2018; Yanik, 2018; Bricci, Fragata and Antunes, 2016; Nikzad and Maryam 2012; Alkhamis , 2018; Gul , 2014), Where trust had a partially mediating impact on the relationship between open-book management and customer satisfaction. This result can be supported by clarifying that trust has an important role in strengthening the relationship between open-book management and customer satisfaction, as through training, empowering, and delegating employees, the trust factor can be enhanced and thus leads to satisfying the needs and desires of customers because workers within the organization have been motivated in a way automatic.

## CONCLUSION

Despite that customer satisfaction is an important factor that assists organizations to attract more customers, most organizations don't have the ability to satisfy their customer's needs and wants because of these organizations' scarcity of trust in their employees. to succeed in these organizations, they must transmit and deliver the culture of open-book management within the organization at the different levels to be effective through enhancing trust between

them. In view of this, the previous studies explain that researchers devoted their efforts to interpreting the theoretical aspect theme relevant to open-book management, trust, and customer satisfaction, neglecting the practical aspect. Thus, this topic still needs further practical studies. Nevertheless, the current study tested the mediating role of trust in the relationship between Open-Book Management on Customer Satisfaction to cover the gap in this area by enriching the existing literature.

### **MANAGERIAL IMPLICATIONS**

Open-book management is considered one of the commonly used methods that assist employees to get their needs from the information and knowledge. precisely, hotels and the tourism sector in Jordan must be aware of what is making their customers satisfied by conducting studies regarding the needs and attitudes of customers before introducing the products and services. Besides, reinforces the relationships with their customers by focusing on post-purchase services. In view of that, the author suggests that the hotels and tourism sector in Jordan focus on and enhance the open-book management dimensions toward achieving customer satisfaction by holding informal meetings to eliminate the barriers between the employees working in this sector and its customers.

### **LIMITATIONS AND FUTURE SUGGESTIONS**

Any study is not free from any limitations, precisely, the current study applied to the hotels and tourism sector in Jordan. Thus, the limitations are that employees were selected by a convenience sample, however, the results can't be generalized to other sectors. furthermore, there is a shortage of prior studies that addressed the same topic. Accordingly, the author suggests that future researchers conduct similar studies on the different sectors. Moreover, studying the same topic but from the perspectives of managers and conducting studies linking open-book management and customer satisfaction with customer loyalty as a mediating or moderating variable.

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