

Knowledge Management and its impact on Social Performance in Solidarity Organizations: The role of Absorptive Capacity and Organizational Learning

Ana Milena Silva, Ricardo Santa, Mercedes Fajardo, Martha Cruz, Magda Estrada, Duarcides Ferreira, Daniel Gómez

How to cite this article: SILVA, A.M., SANTA, R., FAJARDO, M., CRUZ, M., ESTRADA, M., FERREIRA, D. & GÓMEZ, D. (2024): "Knowledge Management and its impact on Social Performance in Solidarity Organizations: The role of Absorptive Capacity and Organizational Learning", *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, 110, 291-319. DOI: <https://doi.org/10.7203/CIRIEC-E.110.26025>

CIRIEC-España, Revista de Economía Pública, Social y Cooperativa

ISSN edición impresa: 0213-8093. ISSN edición online: 1989-6816.

© 2024 CIRIEC-España

www.ciriec-revistaeconomia.es

www.ciriec.es

Knowledge Management and its impact on Social Performance in Solidarity Organizations: The role of Absorptive Capacity and Organizational Learning

Ana Milena Silva, Ricardo Santa, Mercedes Fajardo, Martha Cruz, Magda Estrada, Duarcides Ferreira, Daniel Gómez

ABSTRACT: The existing literature presents limited evidence of research on knowledge management in organizations within the organizations that are part of the social and solidarity economy. Thus, this study aims to examine the impact of knowledge transfer on absorptive capacity and organizational learning and, consequently, on the social performance of organizations within the social and solidarity economy of Colombia.

This study utilizes structural equation modeling to analyze the hypothesized relationships, employing a custom survey of managers and associates based on a literature review conducted among 347 members.

The findings indicate that the influence of knowledge transfer on organizational performance in the social sphere is insignificant. This result underscores the need for organizations to develop absorption capacities and adequate organizational learning strategies, which are crucial for survival and integral growth, thus strengthening the doctrine that nourishes this type of companies.

This paper contributes to theory and practice in social and solidarity economy organizations by expanding current knowledge on social performance, focusing on knowledge transfer, absorptive capacity and organizational learning.

Furthermore, it adds to the body of knowledge by highlighting regional specificities that could hinder the competitiveness of companies and by presenting a quantitative methodology little used for these topics, which allows inferences about the cluster of companies in a country.

KEYWORDS: Organizational Performance, Knowledge Management, Knowledge Transfer, Absorptive Capacity, Organizational Learning, Solidarity Organizations.

ECONLIT DESCRIPTORS: M1, L2, L8, C3, O4, P47.

Cómo citar este artículo/How to cite this article: SILVA, A.M., SANTA, R., FAJARDO, M., CRUZ, M., ESTRADA, M., FERREIRA, D. & GÓMEZ, D. (2024): "Knowledge Management and its impact on Social Performance in Solidarity Organizations: The role of Absorptive Capacity and Organizational Learning", *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, 110, 291-319. DOI: <https://doi.org/10.7203/CIRIEC-E.110.26025>

Correspondence: Ana Milena Silva, University of La Rioja, ana-milena.silva@unirioja.es, <https://orcid.org/0000-0003-2305-2201>; Ricardo Santa, CESA, ricardo.santa@cesa.edu.co, <https://orcid.org/0000-0003-2584-2928>; Mercedes Fajardo, University of ICESI, mfajardo@icesi.edu.co, <https://orcid.org/0000-0002-6228-1309>; Martha Lucia Cruz, University of ICESI, mlcruz@icesi.edu.co, <https://orcid.org/0000-0002-8326-1243>; Magda Estrada, Universidad de los Andes, patestrag@gmail.com, <https://orcid.org/0000-0001-7066-074X>; Duarcides Ferreira, Pontifical Catholic University of Campinas, duarcides@gmail.com, <https://orcid.org/my-orcid?orcid=0000-0001-6552-9288>; Daniel Gómez, Pontificia Universidad Javeriana, da-gomez@javerian.edu.co, <https://orcid.org/0000-0002-0576-2771>

RESUMEN: La literatura existente presenta evidencia limitada de investigaciones sobre gestión del conocimiento en organizaciones dentro de las organizaciones que forman parte de la economía social y solidaria. Así, este estudio tiene como objetivo examinar el impacto de la transferencia de conocimiento en la capacidad de absorción y el aprendizaje organizacional y, en consecuencia, en el desempeño social de las organizaciones dentro de la economía social y solidaria de Colombia.

Este estudio utiliza modelos de ecuaciones estructurales para analizar las relaciones hipotéticas, empleando una encuesta personalizada de gerentes y asociados basada en una revisión de la literatura realizada entre 347 miembros.

Los hallazgos indican que la influencia de la transferencia de conocimiento sobre el desempeño organizacional en el ámbito social es insignificante. Este resultado resalta la necesidad de que las organizaciones desarrollen capacidades de absorción y estrategias adecuadas de aprendizaje organizacional, que son cruciales para la supervivencia y el crecimiento integral, fortaleciendo así la doctrina que nutre a este tipo de empresas.

Este artículo contribuye a la teoría y la práctica en las organizaciones de economía social y solidaria al ampliar el conocimiento actual sobre el desempeño social, enfocándose en la transferencia de conocimiento, la capacidad de absorción y el aprendizaje organizacional.

Además, amplía el conjunto de conocimientos al resaltar especificidades regionales que podrían obstaculizar la competitividad de las empresas y al presentar una metodología cuantita-

tiva poco utilizada para estos temas, que permite inferir sobre el conglomerado de empresas de un país.

PALABRAS CLAVE: Desempeño Organizacional, Gestión del Conocimiento, Transferencia de Conocimiento, Capacidad de Absorción, Aprendizaje Organizacional, Organizaciones Solidarias.

Resumen expandido

Gestión del Conocimiento y su impacto en el Desempeño Social en Organizaciones Solidarias: El papel de la Capacidad de Absorción y el Aprendizaje Organizacional

Objetivos

Los procesos de gestión del conocimiento son críticos para las organizaciones solidarias, permitiendo cambios internos y externos positivos. Este estudio se enfoca en cómo las organizaciones solidarias colombianas gestionan el conocimiento, con el objetivo de abordar la brecha en la comprensión de los componentes de conocimiento implícitos y explícitos, y la administración entre diferentes grupos de interés. Al examinar la transferencia de conocimiento, la capacidad de absorción, el aprendizaje organizacional y su impacto en el desempeño social, esta investigación busca confirmar el papel de la gestión del conocimiento en la mejora del desempeño organizacional. Vale la pena resaltar que la gestión del conocimiento se expresa como un proceso que fortalece habilidades relacionadas con el conocimiento que son la base para generar ideas innovadoras, según lo expresado por Nonaka y Takeuchi (1995).

Metodología

Utilizando un enfoque cuantitativo, este estudio investiga las prácticas de gestión del conocimiento en las organizaciones solidarias colombianas. Los hallazgos de la investigación indican que, si bien la transferencia de conocimiento es vital, las organizaciones también deben enfocarse en construir redes, procesos de capacitación, consultoría, alianzas y estrategias para absorber y utilizar el conocimiento transferido de manera efectiva. Esta investigación busca confirmar el papel de la gestión del conocimiento en la mejora del desempeño organizacional, específicamente en el ámbito social.

El enfoque escogido para esta investigación fue de corte deductivo y cuantitativo pues partió de la interpretación de la teoría para verificar la realidad. Uno de los instrumentos de recolección fue un cuestionario on line que fue aplicado a gerentes, directivos, asociados, em-

pleados de las organizaciones solidarias. Los datos recolectados además fueron analizados utilizando el paquete de software estadístico (SPSS inc and IBM Company, Chicago USA) y el Analysis of Moment Structures (AMOS Development Corporation Spring House, Penn USA), además del análisis Factorial Confirmatorio (CFA) para analizar las relaciones entre las variables latentes y observadas, a fin de determinar el ajuste general del modelo teórico evaluado y poder inferir sobre la población total. Con la información primaria y secundaria sistematizada y consolidada, se procedió a elaborar el análisis relacionando la teoría con la muestra empírica seleccionada y los resultados, categorizando la información en su relación con los tópicos centrales de la investigación.

Resultados

Se concluye a partir de los resultados del proceso de Modelado de Ecuaciones Estructurales (SEM, por sus siglas en inglés) que, en la búsqueda de un rendimiento superior en el aspecto social, se necesita más con la transferencia de conocimientos. Para que las organizaciones del sector solidario prosperen necesitan construir redes, procesos de capacitación, consultoría, alianzas y estrategias adecuadas para absorber el conocimiento transferido, ya que el conocimiento por sí solo no mejora significativamente el rendimiento social.

Este hallazgo nos lleva a comprender por qué muchas organizaciones de la economía solidaria que invierten recursos en capacitar a sus empleados, asociados o miembros en consultoría, redes, alianzas y adquisiciones no logran mejorar su rendimiento, ya que la transferencia de conocimientos es vital pero insuficiente. Las organizaciones del sector solidario deben desarrollar un mecanismo para aprovechar el conocimiento transferido y convertirlo en acciones y estrategias que mejoren sus resultados, particularmente en el aspecto social. Este hecho indica además que el sector solidario ha perdido el enfoque social en Colombia.

De acuerdo con lo anterior, el estudio identifica la importancia clave que tiene la capacidad de absorción para que las organizaciones del sector que transfieren conocimiento puedan aprovechar los conocimientos transferidos para mejorar su desempeño organizacional.

La transferencia de conocimiento puede influir en el desempeño organizacional solo si la organización solidaria desarrolla capacidades de absorción de conocimiento. Por tanto, es crítico que las empresas del sector solidario no solo se preocupen por buscar fuentes de conocimiento y transferencia de este, sino que también impulsen el desarrollo de capacidades de absorción que son vitales para que la organización logre digerir y aprovechar el conocimiento transferido y pueda enfocarlo en impulsar su desempeño organizacional.

Con los hallazgos se evidencia una gran falencia del sector solidario y es que ni el aprendizaje organizacional ni la transferencia de conocimiento tienen un impacto en el desempeño en el ámbito social. Esto muestra con claridad que el sector solidario tiene que reevaluar sus acciones u operaciones, pues sus servicios están haciendo énfasis al sector financiero y están dejando al lado otros productos y servicios relacionados con el bienestar y la calidad de vida.

Limitaciones

Se usó una muestra de conveniencia, seleccionando a los encuestados en función de su rol: conocimiento, experiencia, pericia y antigüedad.

Los administradores o directivos de las organizaciones solidarias siempre van a querer mostrar el mejor aspecto de la organización que mostrar las partes negativas, por lo que los resultados pueden reflejar ese interés. Y, por último, los encuestados podrían haber sido tímidos o, por otro lado, parciales, incluso si se les aseguró acerca de su anonimato y confidencialidad.

En una futura investigación se propone realizar campañas de sensibilización antes del inicio de esta para involucrar con más fuerza al sector.

Se hace énfasis en la necesidad de continuar explorando en futuras investigaciones sobre las barreras que las organizaciones de la economía solidaria deben superar para que logren desarrollar un aprendizaje organizacional que impulse sus resultados de forma significativa.

En una segunda fase de la investigación cabría relacionar el desempeño con la innovación.

Implicaciones

Este artículo contribuye a la teoría y la práctica en la economía social y solidaria al expandir el conocimiento actual sobre el desempeño social, centrándose en la transferencia de conocimiento, la capacidad de absorción y el aprendizaje organizacional. Además, contribuye al cuerpo de conocimiento al resaltar las especificidades regionales que podrían obstaculizar la competitividad de las empresas y al presentar una metodología novedosa y cuantitativa raramente utilizada para estos temas.

El estudio destaca una falta significativa de solidaridad o responsabilidad social en el sector, enfatizando la necesidad de que las organizaciones reevalúen su enfoque en el desempeño financiero y prioricen productos y servicios que mejoren el bienestar y la calidad de vida de los asociados. Además, el estudio sugiere investigaciones futuras para identificar los factores que influyen en la relación entre el aprendizaje organizacional y el desempeño social, así como variables adicionales que podrían mejorar el impacto de la transferencia de conocimiento en el desempeño social.

En general, este estudio subraya la importancia de la gestión del conocimiento para la sostenibilidad a largo plazo de las organizaciones solidarias. Al priorizar la gestión del conocimiento y desarrollar capacidades absorptivas adecuadas y estrategias de aprendizaje organizacional, estas organizaciones pueden mejorar su resiliencia y garantizar su viabilidad a largo plazo frente a los desafíos económicos, sociales y ambientales.

Conclusiones

En general se puede concluir que es vital el desarrollo de capacidades de absorción en las empresas receptoras de conocimiento para que puedan identificar conocimiento valioso, absorberlo y digerirlo y, finalmente, aprovechar el nuevo conocimiento para integrarlo en sus procesos, rutinas y estrategias y poder así mejorar sus resultados y fortalecer el modelo socio-empresarial propio del sector. En otras palabras, podemos decir que si las organizaciones

solidarias que transfieren conocimientos no desarrollan capacidad de absorción no lograrían mejorar su desempeño organizacional, con énfasis en lo social, y no se presentaría una alineación con la filosofía y doctrina que nutre las empresas de este sector.

Sin embargo, el impacto de la transferencia del conocimiento y el aprendizaje organizacional al no ser directa con el desempeño no tiene ningún impacto en la dimensión social. Con lo anterior se indica la importancia de la capacidad de absorción en el sector solidario, es decir, la disposición que han tenido los individuos o actores sociales dentro de la organización para aprender.

El conocimiento no se trata solo de saber; como por ejemplo recitar los principios de la economía solidaria, las leyes del sector, los principios de la ACI. Se trata de cómo aplicar esa información a las realidades adversas, a los valores y principios a las que se enfrenta las organizaciones solidarias. Entonces, el conocimiento organizacional, que puede ser identificado y luego valorado por uso y / o transferencia solo si está encapsulado en un sistema coherente, en procesos, productos, reglas y cultura - se puede definir como procesado cuando la información se incorpora por medio de rutinas y procesos que permiten la acción.

1. Introduction

Knowledge management processes are framed in various areas of organizations in the solidarity sector and allow positive changes inside and outside the organizations. One of the research edges is how organizations in the solidarity sector in Colombia are approaching Knowledge Management. Knowledge management is a process in which social actors use information and knowledge to create, strengthen, or innovate the organization's operations, services, or products, generating environmental value (Harvard Business Review, 2003).

One of the most relevant gaps this study addresses is that the different interest groups of the solidarity economy organizations need to learn the components and administration of implicit and explicit knowledge. According to Nonaka and Takeuchi (1995), organizational knowledge is the ability of a company to create new knowledge and disseminate it throughout the organization, which is established in products, services, and all its systems. There is also a need for methodologies and strategies that identify the social capital and the different intangibles that the organization has.

This study seeks to confirm the role of knowledge management in factors such as knowledge transfer, absorptive capacity, organizational learning, and its impact on the social performance of solidarity organizations. The findings of research studies in the sector will allow future innovation and improvement initiatives, the design and implementation of new products and services, and the adoption of recent trends in social innovation. In addition, the findings will encourage the generation of synergies or building processes collectively, always pursuing the integral performance of the solidarity organization based on the knowledge of the needs of the different interest groups. These factors can adversely affect the organization if knowledge management is not addressed adequately. Some of the adverse effects caused by a lack of appropriate knowledge management are high costs, lack of effectiveness, low culture and solidarity identity, indifference to social and learning processes, and ignorance of the human being as social capital that energizes the economy and organizations (Liao et al. 2016).

Considering the above, plus the developing evidence on how Knowledge Management has been poorly addressed in solidarity economy organizations and its relationship with organizational performance, it is necessary to develop a model that accounts for possible inconsistencies. Based on the findings of this study, it is essential to provide recommendations that generate inputs to contribute to the design and management of public policies that strengthen the solidarity sector. In addition, the findings of this research will help managers in the solidarity sector to make appropriate decisions from the strategic process to achieve their environmental, social, and economic performance.

2. Background

2.1. Knowledge Management

The concept of Knowledge Management focuses on the structuring and execution of systems and processes to systematically identify, capture, and share knowledge in any unit of information, such as museums, libraries, archive centers, and newspaper archives, and social, solidarity, public and private organizations (Pérez-Montoro Gutiérrez, 2008). Knowledge Management in organizations is the achievement of procedures for using, creating, and transmitting information and knowledge acquired to fulfill any organization's mission and thus meet customers' needs (Aja Quiroga, 2002). Similarly, knowledge management is prominent in obtaining and developing sustainable competitive advantages in organizations and using information (León Santos et al., 2007).

It can be evidenced in the literature that the implementation of Knowledge Management generates sustainable value for the organization based on the achievement of business success factors measured and analyzed through a system of indicators that reflect results and benefits thanks to the use of Knowledge Management. Some of the benefits are continuous learning, renewed organizational culture, strategies for problem-solving, social actors as the primary source of information, effective transfer processes, generation of business advantages, and measurement of the impact of knowledge on social actors, among others (Pereira Alfaro, 2011).

Given the theoretical evidence of the concept, it is of the utmost importance that knowledge management is planned and structured from designing and implementing knowledge management models in different contexts to respond to the informational needs of the environment and the organization. The Knowledge Management model develops elements associated with a company's value chain that promote and support the development of the different processes to generate information. Some knowledge management components include Information Management, Knowledge Transfer, User Studies, Absorption Capacity, Information Literacy, and other aspects of this discipline (Villafuerte-Godínez & Leiva, 2015).

Over the years, different models that fit the conditions of humanity have been identified. Barragán Ocaña (2009) identified five typologies of models, which are:

- Conceptual, theoretical, and philosophical models of knowledge management, with a more intellectual approach considering various organizational, informational, contextual, and human aspects.
- Cognitive and intellectual capital models of knowledge management, based on cause-effect, having as input the knowledge to generate added value.
- Models of social networks and knowledge management work emphasize human relations for the transfer and socialization of knowledge.
- Scientific and technological models of knowledge management, technical capacity, and innovation with the help of ICT are the center and pioneer of the model for the development of companies.

- Holistic models of knowledge management are flexible and more dynamic structures that incorporate elements of the previous models for the development of companies' knowledge.

Based on the typologies described, some knowledge management models have become references and based on which new structures can be designed and implemented to guarantee knowledge creation and transfer in solidarity organizations. Some of these reference models are:

- The SECI model of Nonaka and Takeuchi (1999) is considered a conceptual, theoretical, and philosophical model of knowledge management since the transformation and application of knowledge is given thanks to the Socialization, Externalization, Combination, and Internalization of the message received in a communicative process.
- The Skandia Navigator Model (Barragán Ocaña, 2009) is considered a cognitive model and intellectual capital of knowledge management. This model emphasizes human capital as the primary input for articulating innovation processes and applying knowledge in organizational environments.

Undoubtedly, knowledge management reflected in models helps organizations to have results such as those mentioned by Davenport (Gómez, 2006):

- Generate a culture of knowledge.
- Establish an infrastructure for the development of business skills.
- Strengthen labor ties in all positions of the organization.
- Evaluate and provide feedback on the processes for the fulfillment of objectives.
- Encourage motivation, innovation, and learning practices in the organization's human capital.
- Establish various transfer mechanisms or processes in the organization.

However, Knowledge Management can only occur effectively if the organization generates strategies that facilitate Knowledge Transfer, Absorption Capacity, and Organizational Learning. Here, these concepts will be the constructs reflected in the structural model of this study.

2.2. Knowledge transfer

Knowledge transfer is communicating and exchanging existing knowledge in the company or the external environment (Van Wijk et al., 2008). Likewise, this exchange of knowledge is practical. It generates a more significant competitive advantage if inter-organizational relationships are established to create an intercultural atmosphere in the dissemination and creation of knowledge (Orejuela, 2007). Within the transfer of knowledge, there are several mechanisms and channels in which human capital is considered the primary source of information and intellectual production in the organization and with the associated companies. The following table shows different examples of mechanisms associated with knowledge transfer.

Table 1. Knowledge Transfer Mechanisms

Indirect Knowledge Transfer Mechanisms	Direct Knowledge Transfer Mechanisms	
	Explicit	Tacit
<ul style="list-style-type: none"> • Plans • Operation manuals • Bibliographic resources • Studies and trends • Regulations • Procedures 	<ul style="list-style-type: none"> • Meetings • Workshops • Congresses • Courses • Symposia • Training 	<ul style="list-style-type: none"> • Consultancies • Problem-Solving Team • Continuous improvement team

Source: Adaptation from Orejuela (2007).

Transferring knowledge focuses on a communicative atmosphere, both person-to-person and object-to-person, which is fundamental in designing and developing new organizational ideas. In addition to this, this process must consider independent of the mechanisms of the transfer, other inputs that influence and contemplate aspects of the organizations and the environment or context of their clients or associated users, such as (Vázquez González, 2017; Aguirre Mejía & Canibe Cruz, 2020):

- Innovation
- Organizational Culture and Structure
- Needs of customers and the environment
- Technological resources
- Competences in the market
- Communicative, specialized, and business skills
- Existing inter-organizational or intra-organizational knowledge
- Process conditions and adaptability

These inputs allow an integrative dynamic to respond to knowledge management processes such as:

- Contemplating the need to transmit a message influenced by elements of the organization, people, and the environment to achieve multiple benefits for the increase in profitability and productivity.
- Design and implement business strategies; develop attitudes and aptitudes of human capital; and increase the capacity to learn and absorb the knowledge transmitted (Orejuela, 2007).

2.3. Absorptive Capacity

The absorptive capacity contemplates strategies and capabilities associated with human capital, whether called managers, employees, or associates, to discover the value of knowledge. According to Zapata Rotundo and Hernández Arias (2018), absorptive capacity is the fundamen-

tal element that generates dynamism in any organization since knowledge changes according to the needs of associated users. Therefore, these strategies and absorption capacities must be coupled to respond and comply with business objectives.

According to Zahra and George (2002), two types of absorptive capacities allow organizations to acquire, assimilate, transform, and exploit knowledge:

- The potential absorptive capacity in which the already existing external or internal knowledge is perceived, generating a connection between all human capital (Olea-Miranda et al., 2016)
- The absorptive capacity is attained from the conversion of knowledge reflecting its essence or role of application in organizational processes (Cassol et al., 2016).

It is worth emphasizing that the authors use words such as acquire, assimilate, transform, and exploit, referring to the mental abilities of social actors to create and use knowledge. In addition, it is critical to turn the absorptive capacity into a fundamental pillar for obtaining business results such as the creation of general and organizational learning (Lane et al., 2006); social, environmental, economic, and technological performance (Cepeda-Carrion et al., 2012; Kostopoulos et al., 2011); innovation in processes, services, and products (Murovec & Prodan, 2009) and competitive advantage (Francalanci & Morabito, 2008).

2.4. Organizational Learning

According to Dogsdon (1993), organizational learning is how businesses improve their knowledge and skills by aligning their learning with their corporate cultures and adapting it internally to boost employee productivity. Organizational learning encompasses formal employee education, R&D, and training; additionally, it focuses on how information is handled, kept, and distributed throughout the organization's workforce.

Organizational learning helps generate strategies to increase organizational performance thanks to knowledge transfer and absorption (Pradhan et al., 2017). Likewise, this discipline is essential to develop a culture and organizational structure based on change, innovation, and good practices to adapt to the market, environment, and needs of customers (Weinzimmer & Esken, 2017).

According to Bermúdez Arango et al. (2020) and Ahmad et al. (2017), organizational learning involves knowledge management processes supported by ICT to impact organizational performance. In addition, Husain et al. (2016) explain that proper education can pioneer innovation, competitiveness, and adaptability to constant environmental changes within companies.

2.5. Social Performance

Solidarity economy organizations have reported financial, social, and environmental results in their management reports. This action is corroborated when the organization's performance

is based on the synergy between the triple bottom line (TBL) and the components and characteristics of knowledge management. The proposed model tries to reveal the importance of the link between the two dimensions: Knowledge Management with its three constructs (Knowledge Transfer, Absorptive Capacity, and Organizational Learning) and the Performance of the solidary organization based on the TBL or the triple bottom line in the social, economic, and environmental dimensions. Knowledge management is also considered to be imperative for organizations that are concerned with TBL. In this case, the elements that link the components of TBL, as exposed by Herciu et al. (1998), are:

- Eco-knowledge: an organization must propose explicit and implicit knowledge in its economic actions
- Socio-knowledge: an organization must propose explicit and implicit knowledge in its social aspects.
- Ecological Knowledge: an organization must establish organizational knowledge of its impact on the environment.

In 1994, John Elkington developed the Triple-Bottom-Line (TBL or 3BL) idea to find a new way to describe the expansion of sustainable values in business practices. The TBL is an accounting framework considering performance's social, environmental, and financial aspects. Including ecological (or environmental) and social metrics might require more work to assign the proper measurement methods and depart from typical reporting frameworks. People, planet, and profits, generally known as the three Ps, are another name for the TBL dimensions.

Building on Carroll's work from 1979, Wartick and Cochran (1985) presented their integrative study on corporate social responsibility to create a broad corporate social performance model. Corporate social responsibility is the underlying relationship between social responsibility principles, the social responsiveness process, and the policies designed to address social issues. It also demonstrated how various opposing viewpoints (economic responsibility, public responsibility, and social responsiveness) could be incorporated into this framework.

2.6. Development of the hypothetical model

Knowledge Transfer will enable Organizational Learning by creating networks between units (Huber 1991). Regarding Organizational Learning, Levitt and March (1988) thought a company needed to learn new information from internal and external sources. Nurullah and Oyku (2011) argued in a case study that Knowledge Transfer would give the allied enterprises a chance to learn from and pick up the skills of the allied partner. In addition, they asserted that their collaboration would stimulate the creation of new knowledge, enable the development of sustainable competitive advantage, and enable organizations to generate innovative capacity. Therefore, Knowledge Transfer may have an impact on Organizational Learning.

Hamel and Prahalad (1989) maintain that the degree of Knowledge Transfer is based on how quickly an organization can learn and assimilate external information or how effortlessly knowledge can be translated, transmitted, and absorbed. According to Tang et al. (2010),

knowledge providers' transmission capability and the Absorptive Capacity of knowledge receivers significantly impact information transfer, even though most academics stress the importance of an organization's knowledge receivers' Absorptive Capacity. These results lead us to the conclusion that Absorptive Capacity and Knowledge Transfer are closely connected.

The association between Absorptive Capacity and Organizational Learning orientation in 237 European organizations in the manufacturing and service sectors was examined by Gutierrez Gutierrez et al. (2012).

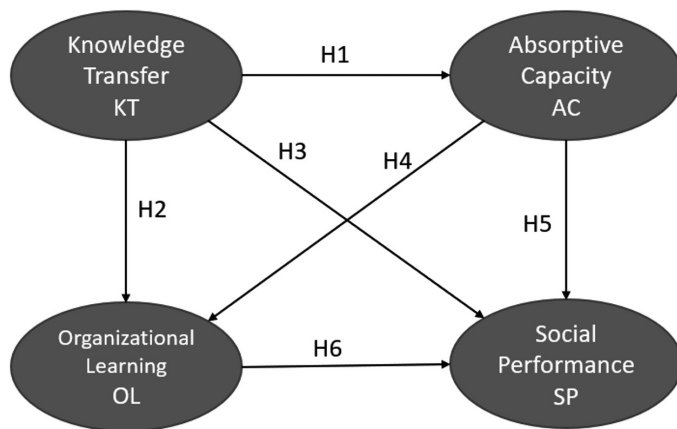
This study demonstrated that organizational learning and absorptive capacity are the cornerstones on which an organization builds a long-term competitive advantage and are positively correlated. We conclude that Absorptive Capacity will positively impact Organizational Learning in the light of the abovementioned data.

Considering the review of the literature, the purpose of this study is to corroborate a hypothetical model that seeks to illustrate the relationship between Knowledge Transfer (KT), Absorptive Capacity (AC), Organizational Learning (OL), and Social Performance (SP)

These relationships are contemplated with the following hypotheses, as shown in Figure 1:

- H1: Knowledge Transfer (KT) has a direct impact on Absorptive Capacity (AC).
- H2: Knowledge Transfer (KT) has a direct impact on Organizational Learning (OL).
- H3: Knowledge Transfer (KT) has a direct impact on Social Performance.
- H4: Absorptive Capacity (AC) has a direct impact on Organizational Learning (OL).
- H5: Absorptive Capacity (AC) has a direct impact on Social Performance (SP).
- H6: Organizational Learning (OL) has a direct impact on Social Performance (SP).

Figure 1. Hypothesized Model



Source: Own elaboration, adapted from Santa et al. (2020), Fajardo (2017), Silva (2017), Palacios (2014), and León Santos and Ponjuán Dante (2011).

3. Methodology

This study is quantitative and aims to verify if there is a correlation between Knowledge Transfer (KT), Absorptive Capacity (AC), Organizational Learning (OL), and Social Performance. Therefore, this study looks to quantify and explain the phenomena found in these relationships in solidarity economy organizations in Colombia. A questionnaire was used to quantify the variables using a 5-point Likert scale method (Totally agree to totally disagree) to analyze the different constructs.

We carefully chose respondents from a convenience sample, considering each person's position, experience, knowledge, and tenure. The studied population consisted of 347 respondents affiliated with organizations in the solidarity sector in Colombia. We selected managers and employees with leadership responsibilities. Each questionnaire received was reviewed for completeness; several were considered unusable due to inconsistencies or significant missing data, or lack of involvement of the respondent in leadership responsibilities. In total, 76 questionnaires were discarded. The response rate was 59.30%.

The questions about Knowledge Transfer have been adopted from Fajardo (2017) for 7 items. The Absorptive Capacity variable was based on the contributions of Jabar et al. (2011) and Fajardo (2017) for 9 items. In the third instance, the questions on Organizational Learning were developed considering the ideas of Fajardo (2017), Chiva et al. (2007) for a total of 8 items. Finally, for the Social Performance variable, 14 questions associated with the three following areas: the social field (5 items), economic (5 items), and environmental (4 items); however, for this article, only the social performance dimension will be used. For this section of the questionnaire, the approaches of Nakata (2008), Sanchis et al. (2013), Onyali (2014), Fajardo (2017), Silva (2017), and Bucheli & Silva (2019) were emphasized. The survey instrument is attached in Appendix A.

To avoid the social desirability bias, the ethics committee at the Colegio de Estudios Superiores de Administración (CESA) in Colombia reviewed the questionnaire to ensure that questions were neutral, unbiased, and non-threatening. Additionally, before filling out the questionnaire, the respondents were informed that all information provided would be treated with the strictest confidence, that the responses would be aggregated and used for research purposes, and that by completing this survey, they were giving their consent to such use, and that they might withdraw at any time. The researchers followed ethical procedures during this research project by adhering to ethical standards.

4. Data analysis

We used SPSS and AMOS (AMOS Development Corporation, Spring House, Penn, USA) software to analyze the data. The analyses included confirmation of the conceptualized model shown

in Figure 1. The following steps summarize the statistical analysis performed to estimate the model predictiveness and its indices.

Confirmatory factor analysis (CFA) with the following settings:

- Discrepancy: Asymptotically distribution-free

Covariances supplied as input

- Unbiased

Covariances to be analyzed.

- Maximum likelihood
- Factor loading estimation (assessment of the relationship between the observed and continuous latent variables)
- Internal consistency (Cronbach's alpha coefficient shown in Table 3).

In addition, confirmatory factor analysis (CFA) was performed, allowing us to determine and study the relationships between the observed constructs and confirm the model's fit (Cooksey, 2007). The average mean values were used to generate the Structural Equation Model (SEM). This methodology was chosen because it is the one that fits the requirements of this research and allows the analysis of latent variables and their relationships. The factorial loads were estimated, corroborating that the charged items of the latent constructs correlate. The first analysis corresponds to Cronbach's alpha, a measurement of the internal consistency of the construct, which indicates how close the items are as a group and is considered a measure of the reliability of the measurement scale (Nunnally & Bernstein, 1994).

The values in Table 2 are more significant than 0.7, showing an acceptable internal consistency (Nunnally, 1978). A generally accepted rule is that 0.6 - 0.7 indicates an adequate level of reliability, and 0.8 or more an excellent level (Hulin et al., 2001). Therefore, according to the proposed model, the scale is reliable, and the constructs correlate.

Table 2. Cronbach's Alpha

Constructs	Items	Cronbach's Alpha
Knowledge Transfer - KT	7	.925
Absorptive Capacity - AC	8	.900
Organizational Learning - OL	6	.920
Social Performance - SP	5	.792

Source: Own elaboration based on the results from SPSS software.

To check the reliability or robustness of the model, the CFA was carried out where 231 moments were presented, with 53 distinct parameters to be estimated. The Chi-square (CMIN) equals 298.666 with 178 degrees of freedom, with a CMIN/DF of 1.678 and a significance level of $P=0.000$ (Table 3).

Table 3. CMIN Coefficient

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	53	298.666	178	.000	1.678
Saturated model	231	.000	0		
Independence model	21	2916.944	210	.000	13.890

Source: Own elaboration based on the results from SPSS software.

The GFI (goodness of fit index) with a value of 0.85 was considered adequate. In the same way, the NFI index (The Bentler-Bonett normed fit index) with a value of 0.898; RFI (Bollen's relative fit index) with a value of 0.879; IFI (Bollen's incremental fit index) with a value of 0.956; TLI (The Tucker-Lewis coefficient, also known as the Bentler-Bonett non-normed fit index-NNFI) with a value of 0.947, and CFI (comparative fit index) with a value of 0.955 showed an adequate fit of the model (Table 4). The values of these 6 indices are above 0.7 and are considered acceptable (Kline, 2015). Finally, the RMSEA index - Root mean square error of approximation - with a value of 0.064 was reviewed. A value below 0.08 and close to 0.050 is acceptable for a model (Fabrigar et al., 1999).

Table 4. Baseline comparison

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Default model	.898	.879	.956	.947	.955
Saturated model	1.000		1.000		1.000
Independence model	.000	.000	.000	.000	.000

Source: Own elaboration based on the results from SPSS software.

Based on the results shown in Table 5 and Figure 2, the hypotheses were interpreted according to the Organizational Performance in the Social Field.

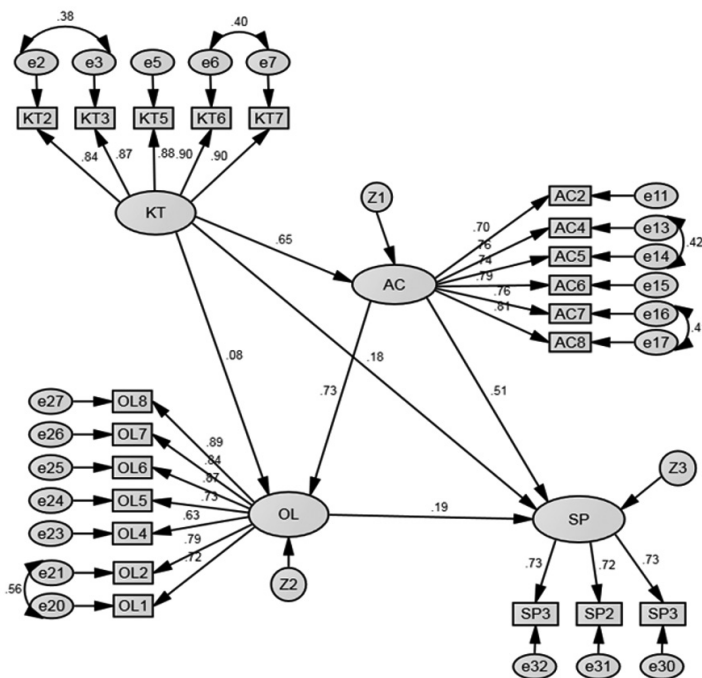
Table 5. Regression weights

			Estimate	SE.	CR.	P	Label
AC	<---	KT	.533	.076	6.976	***	H1:Confirmed
OL	<---	KT	.061	.063	.964	.335	H2:Not Confirmed
SP	<---	KT	.163	.089	1.840	.066	H3:Not Confirmed
OL	<---	AC	.657	.108	6.075	***	H4:Confirmed
SP	<---	AC	.565	.176	3.212	***	H5:Confirmed
SP	<---	OL	.233	.160	1.456	.145	H6:Not Confirmed

Note: *** significance < 0.001

Source: Own elaboration based on the results from SPSS software.

Figure 2. Hypothesized Model



Source: Own elaboration based on the results from AMOS software.

Hypothesis 1:

Knowledge Transfer (KT) has a direct impact on Absorptive Capacity (AC).

The structural model investigated shows knowledge transfer's substantial impact on absorptive capacity ($\beta=0.65$, $P<0.001$) within solidarity economy organizations. This result indicates that the absorptive capacity increases or improves with efficient knowledge transfer processes. This result shows that if a social actor within or outside the organization transfers knowledge, it must be someone with high skills or strategies for absorbing that knowledge. If employees, managers, and associates reflect a strong dynamism in the absorption and internalization of knowledge, the plan to transfer knowledge is adequate. In this way, they correctly share information and expertise with the organization. That said, the importance of Hypothesis 1 in the model of this study is confirmed.

The effectiveness of knowledge transfer depends not only on the quality of the transferred knowledge but also on the absorptive capacity of the receiving organization (Alizadeh & Panahi, 2013). This means that simply transferring knowledge is not enough; the organization must be able to understand, integrate, and utilize the new information effectively.

Therefore, effective knowledge transfer within solidarity economy organizations requires not only skilled knowledge transferors but also recipients with high absorptive capacity, characterized by a strong dynamism in knowledge absorption and internalization (Von Briel et al., 2019). This emphasizes the importance of fostering a learning culture within the organization, where employees, managers, and associates consistently strive to acquire and utilize new knowledge effectively. This, in turn, contributes to the successful implementation of knowledge transfer initiatives and ultimately, the organization's overall performance.

Hypothesis 2:

Knowledge Transfer (KT) has a direct impact on Organizational Learning (OL).

The model reflects that Knowledge Transfer has no positive or significant direct relationship with Organizational Learning ($\beta=0.08$, $P>0.05$). This result indicates that simply transferring knowledge from one individual or department to another is not sufficient to directly improve organizational learning. However, it can be inferred that knowledge transfer can impact organizational learning if Absorption Capacity is involved. This is supported by the concept of absorptive capacity, which refers to an organization's ability to identify, assimilate, and utilize new knowledge (Cohen & Levinthal, 1990; Von Briel et al., 2019). Organizations with high absorptive capacity are better equipped to learn from transferred knowledge and integrate it into their existing knowledge base, leading to improved performance and innovation (Levitt & March, 1988). This is further supported by Hypothesis 4, which proposes a positive and significant interaction effect between Knowledge Transfer and Absorption Capacity on Organizational Learning.

Hypothesis 3:

Knowledge Transfer (CRT) has a direct impact on Social Performance.

This hypothesis showed that Knowledge Transfer's direct effect on Social Performance was not statistically significant ($\beta=0.18$, $P>0.05$). However, it is important to acknowledge the lim-

itations of single-factor analyses in complex social contexts. Recent research in organizational learning highlights the importance of absorptive capacity (Levitt & March, 1988) as a moderating factor in knowledge transfer effectiveness (Van den Bosch et al., 2013).

Absorptive capacity refers to an organization's ability to identify, assimilate, and utilize new knowledge (Aja Quiroga, 2002). Therefore, while the direct effect of knowledge transfer on social performance might not be significant in this study, its indirect effect mediated by absorptive capacity remains a possibility and warrants further investigation.

Hypothesis 4:

Absorptive Capacity (AC) has a direct impact on Organizational Learning (OL).

This hypothesis is supported by the findings of the study ($\beta=0.73$, $P<0.001$). This indicates that organizations seeking to enhance their learning capabilities must prioritize developing processes that strengthen their capacity to absorb transferred knowledge (Zahra & George, 2002).

The study further suggests that absorptive capacity plays a critical mediating role in the relationship between knowledge transfer and organizational learning (Von Briel et al., 2019). Individual learning within an organization hinge on the effectiveness of knowledge absorption, not solely on the method of knowledge transfer itself.

These findings emphasize the importance of aligning knowledge transfer initiatives with strategies that promote employee and partner knowledge absorption (Miller et al., 2016). By doing so, managers can foster a more effective learning environment within their organizations.

Hypothesis 5:

Absorptive Capacity (AC) has a direct impact on Social Performance.

Absorptive capacity positively influences social performance ($\beta=0.51$, $p<0.001$). This finding aligns with prior research suggesting that organizations with a strong capacity to acquire, assimilate, transform, and exploit knowledge are better positioned to achieve social goals. The results further support the notion that knowledge transfer alone is insufficient for social impact; effectively absorbing the transferred knowledge is crucial for translating it into meaningful social outcomes (Grant, 1996; Zahra & George, 2002).

Hypothesis 6:

Organizational Learning (OL) has a direct impact on Social Performance.

The results of this study ($\beta=0.19$, $P>0.05$) did not yield a statistically significant relationship between OL and SP, suggesting that Hypothesis 6 is not supported. However, it is crucial to acknowledge that a non-significant finding does not necessarily imply that no relationship exists. Regression analysis and causal inference. Further research is needed to explore this connection, considering the following:

- Alternative measures: SP is a multifaceted construct, and the chosen measure might not have fully captured the impact of OL. Future studies could explore a broader range of social performance indicators, such as employee well-being, diversity and inclusion, and community engagement.

- Moderating factors: The relationship between OL and SP might be contingent on specific organizational characteristics, such as industry, size, or leadership style. Investigating these potential moderators could provide a more nuanced understanding of the link.
- Longitudinal studies: A single snapshot might not adequately capture the dynamic nature of OL and SP. Conducting longitudinal studies that track changes over time could offer more insights into how learning initiatives translate into social performance improvements.

Considering these points, it is premature to conclude that OL has no bearing on SP. A more cautious interpretation would be that the current study did not provide definitive evidence for a direct relationship (Zgrzywa-Ziemak & Walecka-Jankowska, 2021).

5. Conclusions

The research results of this study indicated how Knowledge Management is addressed in Colombia's solidarity economy organizations. The three studied constructs, Knowledge Transfer (KT), Absorptive Capacity (AC), and Organizational Learning (OL), gave a clear indication of their impact on the social dimension of Organizational Performance (SP).

It is concluded from the results of the Structural Equations Modeling (SEM) process that in searching for superior performance in the social aspect, more is needed with the transfer of knowledge. For organizations in the solidarity sector to strive, they need to build networks, training processes, consulting, alliances, and adequate strategies to absorb the transferred knowledge because knowledge alone does not significantly improve social performance.

This finding leads us to understand why many organizations in the solidarity economy that invest resources in training their employees, associates, or members in consulting, networking, alliances, and acquisitions fail to improve their performance since the transfer of knowledge is vital but not sufficient. The organizations in the solidarity sector must develop a mechanism to take advantage of the knowledge transferred and turn it into actions and strategies that improve their results, particularly in the social aspect.

The results of this study also suggest a future line of research to identify which factors in the solidarity sector influence the relationship between organizational learning and social performance. Additionally, what other mediating or moderating variables could be included in the model that explains how solidarity organizations should manage knowledge transfer to achieve better results, particularly in social performance.

The findings indicate a significant lack of solidarity or social responsibility, and neither organizational learning nor knowledge transfer impacts social performance. This fact clearly shows that the solidarity sector has to reevaluate its actions and operations since its services focus on financial performance, leaving aside other products and services related to its associates' well-being and quality of life.

Knowledge management plays a crucial role in the long-term sustainability of solidarity organizations, as it enables these organizations to effectively navigate economic, social, and environmental challenges. The relationship between knowledge management and organizational resilience is explored in the face of these challenges, with a specific focus on the impact of knowledge transfer on absorptive capacity and organization.

The existing literature on knowledge management in the social and solidarity economy is limited, emphasizing the need for further research in this area. To address this gap, a study was conducted in Colombia's social and solidarity sector organizations, aiming to examine the influence of knowledge transfer on absorptive capacity, organizational learning, and ultimately, the social performance of these organizations.

In conclusion, this study emphasizes the need for solidarity organizations to prioritize knowledge management to enhance their resilience in the face of economic, social, and environmental challenges. By developing appropriate absorptive capacities and organizational learning strategies, these organizations can improve their social performance and ensure long-term sustainability.

6. Practical implications

The findings of this study have several practical implications for managers and practitioners in the social and solidarity economy sector. Firstly, the negligible influence of knowledge transfer on organizational performance underscores the importance of developing and implementing effective knowledge management strategies. Organizations should focus on creating a culture that encourages knowledge sharing and learning, as well as investing in training programs to enhance employees' absorptive capacity. Secondly, the study highlights the need for solidarity organizations to adapt to their specific regional contexts to remain competitive. Managers should carefully consider the unique challenges and opportunities in their local environment when designing their organizational learning strategies. Lastly, the use of structural equation modeling and custom surveys in this study demonstrates a novel, quantitative methodology that can be applied to future research in this field. Managers can benefit from adopting similar approaches to assess and improve their organizations' knowledge management practices.

7. Limitations and further research

There are a couple of limitations to this study. First, we used a convenience sample of respondents, carefully selecting them based on their role, knowledge, experience, ability, and tenure. Second, the sample size is small compared to more extensive quantitative studies conducted in other countries, so generalizability across sectors is not advised. Nonetheless, our findings supply insights that justify more comprehensive quantitative studies.

Future research in this area could focus on exploring the specific mechanisms through which knowledge transfer affects absorptive capacity and organizational learning in social and solidarity economy organizations. This could involve conducting in-depth case studies to uncover the contextual factors that influence these relationships, such as organizational culture, leadership styles, and resource constraints. Additionally, researchers could investigate the role of information and communication technologies (ICTs) in facilitating knowledge transfer and enhancing absorptive capacity in these organizations, given the increasing importance of digital technologies in the modern economy. Furthermore, future studies could explore how external factors, such as government policies and market conditions, influence the effectiveness of knowledge transfer initiatives in the social and solidarity economy sector.

Contribution of each author: The authors have participated in the entire process of preparation, debate, search for information, analysis, elaboration, and writing of the text.

Funding: We thank the Administrative Unit of Solidarity Economy in Colombia for financing this study, which is attached to the Ministry of Labor year 2021.

References

AGUIRRE MEJÍA, E.T. & CANIBE CRUZ, F. (2020): "Analysis of key competences, as factors for knowledge transfer", *Administrative Inquiry*, 49(126).

AJA QUIROGA, L. (2002): "Information management, knowledge management and quality management in organizations", *Acimed*, 10(5), 7-8.

ALIZADEH, S. & PANAH, F. (2013): "Organizational culture constructs in the development of organizational trust", *International Journal of Management Research and Reviews*, 3(8), 3238.

BARRAGÁN OCAÑA, A. (2009): *Approach to a taxonomy of knowledge management models*.

BERMÚDEZ ARANGO, A.P., CUÉLLAR TORRES, C.J. & RIASCOS ERAZO, S.C. (2020): *Organizational learning and information and communication technologies, to support the knowledge management of SMEs in Valle del Cauca* [electronic resource].

CASSOL, A., GONÇALO, C.R. & RUAS, R.L. (2016): "Redefining the relationship between intellectual capital and innovation: The mediating role of absorptive capacity", *BAR-Brazilian Administration Review*, 13.

CEPEDA-CARRION, G., CEGARRA-NAVARRO, J.G. & JIMENEZ-JIMENEZ, D. (2012): "The effect of absorptive capacity on innovativeness: Context and information systems capability as catalysts", *British Journal of Management*, 23(1), 110-129.

CHIVA, R., ALEGRE, J. & LAPIEDRA, R. (2007): "Measuring organizational learning capability among the workforce. *International Journal of Manpower*", *International Journal of Manpower*, 28, 224-242. DOI: <https://doi.org/10.1108/01437720710755227>

COHEN, W.M. & LEVINTHAL, D.A. (1990): "Absorptive capacity: A new perspective on learning and innovation", *Administrative science quarterly*, 128-152.

COOKSEY, R.W. (2007): *Illustrating Statistical Procedures: For Business, Behavioural & Social Science Research*, Tilde University Press. https://search.alexanderstreet.com/view/work/bibliographic_entity%7Cbibliographic_details%7C2454621

FABRIGAR, L.R., WEGENER, D.T., MACCALLUM, R.C. & STRAHAN, E.J. (1999): "Evaluating the use of exploratory factor analysis in psychological research", *Psychological Methods*, 4(3), 272-299. DOI: <https://doi.org/10.1037/1082-989X.4.3.272>

FAJARDO, M. (2017): *The transfer of external knowledge and organizational performance in Colombian companies: the mediating role of the capacity to absorb knowledge and the capacity to learn*.

FRANCALANCI, C. & MORABITO, V. (2008): "IS integration and business performance: The mediation effect of organizational absorptive capacity in SMEs", *Journal of Information Technology*, 23(4), 297-312.

GÓMEZ, D.R. (2006): "Models for the creation and management of knowledge: a theoretical approach", *Educate*, 37, 25-39.

GRANT, R.M. (1996): "Toward a knowledge-based theory of the firm", *Strategic management journal*, 17(S2), 109-122.

GUTIERREZ GUTIERREZ, L.J., BUSTINZA, O.F. & MOLINA, B.V. (2012): "Six Sigma, absorptive capacity, and organizational learning orientation", *International Journal of Production Research*, 50, 661-675.

HAMEL, G.Y. & PRAHALAD, C.K. (1989): "Collaborate with your competitors, and win", *Harvard Business Review*, 67, 133-139

HUBER, G. (1991): "Organizational learning: The contributing processes and the literature", *Organization Science*, 2, 88-115.

HULIN, C., NETEMEYER, R. & CUDECK, R. (2001): "Can a Reliability Coefficient Be Too High?", *Journal of Consumer Psychology*, 10, 55-58. DOI: <https://doi.org/10.2307/1480474>

JABAR, J., SOOSAY, C. & SANTA, R. (2011): "Organizational learning as an antecedent of technology transfer and new product development", *Journal of Manufacturing Technology Management*, 22(1), 25-45. DOI: <https://doi.org/10.1108/17410381111099798>.

KLIN, R.B. (2015): *Principles and practice of structural equation modeling*, Guilford publications.

KOSTOPOULOS, K., PAPAEXANDRIS, A., PAPACHRONI, M. & IOANNOU, G. (2011): "Absorptive capacity, innovation, and financial performance", *Journal of Business Research*, 64(12), 1335-1343.

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.

LEÓN SANTOS, M., CASTAÑEDA VEGA, D. & SÁNCHEZ ALFONSO, I. (2007): *Knowledge management in information organizations: processes and methods to measure*. 15(3).

LEÓN SANTOS, M. & PONJUÁN DANTE, G. (2011): "Proposal of a measurement model for knowledge management processes in information organizations", *Inter-American Journal of Librarianship*, 34(1), 87-103.

LEVITT, B. & MARCH, J. (1988): "Organizational learning", *Annual Review of Sociology*, 14, 319-340

LIAO, S.H., CHEN, C.C., HU, D.C., CHUNG, Y.C. & YANG, M.J. (2016): "Developing a sustainable competitive advantage: Absorptive capacity, knowledge transfer and organizational learning", *The Journal of Technology Transfer*. DOI: <https://doi.org/10.1007/s10961-016-9532-1>

MILLER, K., MCADAM, R., MOFFETT, S., ALEXANDER, A. & PUTHUSSERRY, P. (2016): "Knowledge transfer in university quadruple helix ecosystems: an absorptive capacity perspective", *R&d Management*, 46(2), 383-399.

MUROVEC, N. & PRODAN, I. (2009): "Absorptive capacity, its determinants, and influence on innovation output: Cross-cultural validation of the structural model", *Technovation*, 29(12), 859-872.

NONAKA, I. & TAKEUCHI, H. (1995): *The knowledge-creating company: How Japanese companies create the dynamics of innovation*. New York, NY.

NUNNALLY, J.C. (1978): *Psychometric theory*, 2nd Edition New York, NY: McGraw-Hill.

NUNNALLY, J.C. & BERNSTEIN, I.H. (1994): *Psychometric theory*, 3rd Edition New York, NY: McGraw-Hill.

NURULLAH, G.N. & O'YKU, Y. (2011): "The role of organizational learning and knowledge transfer in building strategic alliances: A case study", *Procedia Social and Behavioral Sciences*, 24, 1124-1133

OLEA-MIRANDA, J., CONTRERAS, O.F. & BARCELO-VALENZUELA, M. (2016): "Knowledge absorption capabilities as competitive advantages for the insertion of SMEs in global value chains", *Management Studies*, 32(139), 127-136.

DOI: <https://doi.org/https://doi.org/10.1016/j.estger.2016.04.002>

ONYALI, C.I. (2014): "Triple bottom line accounting and sustainable corporate performance", *Research Journal of Finance and Accounting*, 5(8), 195-209.

OREJUELA, A.R. (2007): "Knowledge transfer in inter-organizational relationships: its effect on the performance of the receiving firm", *Management Studies*, 23(103), 13-37.

DOI: [https://doi.org/10.1016/S0123-5923\(07\)70008-6](https://doi.org/10.1016/S0123-5923(07)70008-6)

PÉREZ, J.E.A. & BOTERO, C.A.A. (2011): "Knowledge transfer aimed at social innovation in the relationship between science and technology and society", *Thought & Management*, 31, 137-166.

PÉREZ-MONTORO GUTIÉRREZ, M. (2008): "Knowledge management in organizations". In *Scientific Encounters*.

PRADHAN, R.K., JENA, L.K. & SINGH, S.K. (2017): "Examining the role of emotional intelligence between organizational learning and adaptive performance in Indian manufacturing industries", *Journal of Workplace Learning*, 29(3), 235-247.

DOI: <https://doi.org/10.1108/JWL-05-2016-0046>

SANTA, R.A., TEGETHOFF, T.M., MORANTE, D., MILENA PICO, S., CARDONA GAONA, D., MESSU, D.C. ... & ALTAMAR, S. (2020): *Smart regions. The human factor*.

SILVA, A. (2017): *Factors that explain the success of solidarity economy organizations constituted during the process of the Peace Dialogues in Colombia: findings of entrepreneurship in the cooperative sector*, Universitat de València (Doctoral dissertation, Thesis prepared to obtain the title of Doctor in Business Management).

SILVA, A.M. & BUCHELLI, M. (2019): Contributions of social and solidarity economy organizations-OESS-to the Sustainable Development Goals-SDGs.

VAN WIJK, R., JANSEN, J.J.P. & LYLES, M.A. (2008): "Inter- and Intra-Organizational Knowledge Transfer: A Meta-Analytic Review and Assessment of its Antecedents and Consequences", *Journal of Management Studies*, 45(4), 830-853.

<https://doi.org/https://doi.org/10.1111/j.1467-6486.2008.00771.x>

VON BRIEL, F., SCHNEIDER, C. & LOWRY, P.B. (2019): "Absorbing knowledge from and with external partners: The role of social integration mechanisms", *Decision Sciences*, 50(1), 7-45.

VÁZQUEZ GONZÁLEZ, E.R. (2017): "Transfer of knowledge and technology in universities. Izta-palapa", *Journal of Social Sciences and Humanities*, 38(83), 75-95.

VILLAFUERTE-GODÍNEZ, R.A. & LEIVA, J.C. (2015): "How knowledge related to performance in SMEs arises and is linked: a qualitative analysis", *CEA Magazine*, 1(2), 37-48.

WEINZIMMER, L.G. & ESKEN, C.A. (2017): "Learning From Mistakes: How Mistake Tolerance Positively Affects Organizational Learning and Performance", *The Journal of Applied Behavioral Science*, 53(3), 322-348. DOI: <https://doi.org/10.1177/0021886316688658>

ZAHRA, S.A. & GEORGE, G. (2002): "Absorptive Capacity: A Review, Reconceptualization, and Extension", *Academy of Management Review*, 27(2), 185-203. DOI: <https://doi.org/10.5465/amr.2002.6587995>

ZAPATA ROTUNDO, G.J. & HERNÁNDEZ ARIAS, A. (2018): "Absorption capacity: review of the literature and a model of its determinants", *CHALLENGES, Journal of Management sciences and economics*, 8(16), 121-140.

ZGRZYWA-ZIEMAK, A. & WALECKA-JANKOWSKA, K. (2021): "The relationship between organizational learning and sustainable performance: an empirical examination", *Journal of Workplace Learning*, 33(3), 155-179.

Appendix A. Measurement Items

1. TRANSFERENCIA DEL CONOCIMIENTO / TDC 1-7

La organización motiva para que sus colaboradores asistan a seminarios, conferencias, talleres y demás encuentros para la actualización de conocimiento
Existe una estrecha interacción personal entre las dos organizaciones
La relación entre las dos organizaciones se caracteriza por la confianza mutua
El personal con mayor experiencia y antigüedad realiza tutoría al personal nuevo
Existe una gran complementariedad entre los recursos y capacidades de las dos organizaciones
Las culturas organizacionales de ambas organizaciones son compatibles
Los estilos de funcionamiento y gestión de las dos organizaciones son compatibles

2. CAPACIDAD DE ABSORCIÓN / CDA 1-9

La búsqueda de información pertinente y periódica sobre el modelo de gestión empresarial solidario es una actividad prioritaria que se desarrolla semanalmente en su organización
La gerencia motiva a los empleados/asociados a utilizar las fuentes de información de su organización
La administración espera que los empleados manejen y utilicen información adicional a la de su organización para el desarrollo de sus actividades
En la organización las ideas y conceptos se comunican entre las diferentes áreas o procesos
Los responsables de la gestión de la Organización enfatizan en el apoyo entre áreas y procesos para resolver problemas
Los empleados/asociados tienen la capacidad de utilizar el conocimiento recopilado
Los empleados están dispuestos a absorber nuevo conocimiento, así como para prepararse para otros propósitos que puedan ponerse a disposición
Los empleados son capaces de aplicar los nuevos conocimientos en el trabajo práctico que se realiza diariamente
La organización tiene políticas definidas para que se realicen procesos de adquisición de nuevos conocimientos

3. APRENDIZAJE ORGANIZACIONAL / AOR 1- 10

En mi organización las personas reciben apoyo y aliento cuando presentan nuevas ideas
La iniciativa a menudo recibe una respuesta positiva, de modo que las personas se sienten animadas a general nuevas ideas
Aquí la gente a menudo se aventura en un territorio desconocido
Existen sistemas y procedimientos para recibir, recopilar y compartir información desde fuera de la empresa
Se anima a la gente a interactuar con el entorno: competidores, clientes, institutos tecnológicos, universidades, proveedores, etc.
En esta organización los gerentes con frecuencia involucran a sus empleados en las decisiones importantes
Las políticas están significativamente influenciadas por la opinión de los empleados/ asociados
La gente se siente involucrada en las decisiones más importantes de la empresa / organización

4. DESEMPEÑO: TRIPLE BOTTOM LINE / DTBL 1-14

Su organización desarrolla alianzas con otros actores para invertir y/o trabajar en la comunidad
Su organización realiza una constante medición de la satisfacción de necesidades de sus grupos de interés
Su organización realiza procesos de educación tanto formal como capacitación para el trabajo y desarrollo humano
Su organización fomenta la igualdad entre géneros y no hace discriminación ni étnica, ni religiosa, ni política en diferentes actividades y procesos
Su organización maneja prácticas que promueven una sociedad más pacífica, justa e inclusiva
La organización está constantemente trabajando para mejorar los servicios que proporciona
La organización se ha comprometido a aumentar la productividad laboral en los últimos tres años
La cuota de penetración de mercado de la organización ha aumentado en los últimos tres años (incremento de su base social)
Su organización garantiza la modalidad de consumo y producción sostenible
Su organización promueve fuentes de trabajo, empleo, para el crecimiento económico
La Organización realiza acciones para la protección y respeto del medio ambiente
Realiza actividades para el manejo adecuado de sus residuos o de su reciclaje
La organización capacita a su personal (asociados-empleados) regularmente sobre el tema medioambiental
La organización adapta medidas para combatir el cambio climático y sus efectos