Knowledge Management and Public Sector Accountants: Knowledge Management Models in the Accountant General’s Department of Malaysia

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Abstract

Knowledge Management (KM) in an accounting organization in developing countries has not yet received much attention in the research literature. Therefore, this study aims to investigate how accountants as professional intellects working in a public sector accounting organization perceived the importance of KM implementation factors in their organization. The Accountant General’s Department (AGD) of Malaysia is selected for an in-depth study of KM in a public sector accounting organization because it is a knowledge intensive organization and it has a large pool of public sector accountants. This paper presents the knowledge sharing (KS) model and the integrated KM model that interconnect KM enablers and performance of KM in the AGD. Literature reviews and previous empirical studies provide the basis for the study models which integrate KM solution through learning, leadership, technology and organizational structure and culture to improve organizational performance.

A questionnaire was used to collect data from accountants employed by the AGD. Through factor and multiple regression analysis, the results provide support for the KS model and KM model with the positive effects of KM enablers on knowledge sharing process and organizational performance. Performance evaluation and incentives has a high significant impact on the knowledge sharing performance. However, when both KM enablers and knowledge sharing process are regarded as antecedents of organizational performance, knowledge sharing process and technology resources are among those of highly significant KM enablers. As a knowledge nexus of public sector accounting knowledge and practices, ACD has to give serious emphasis to those significant KM enablers in drawing up its KM models and KM implementation strategy in managing and leveraging the intellectual assets of its professional intellects.

Keywords: Knowledge Management, Knowledge Sharing Model, an Integrated KM Model, Public Sector Accounting Organization, Accountants.
1.0 Introduction

In the Knowledge based Economy (K-Economy) era, the success of an organization lies more in its intellectual capital and system capabilities than its physical assets and financial capital. Therefore, professional intellects are an important source of intelligence for most organizations (Quinn et al., 1996). Managers, lawyers, doctors, systems analysts, accountants are all professional intellects or knowledge workers who are the product of experiences, values, processes, education with the ability to be creative and innovative aligned with corporate culture (Awad and Ghaziri, 2004).

KM is the systematic process of creating, maintaining and nurturing an organization to make the best use of its individual and collective knowledge to achieve the corporate mission. The mission is generally viewed as achieving high performance for public sector or maintains competitive advantage in the private sector (Bennet and Bennet, 2003). Therefore, technology, process, people and the organization structure and culture are the key enablers of the KM. Apart from having effective KM strategies and adequate technology infrastructure, Ruggles (1998) and Taylor & Wright (2004) highlighted that the main barriers to implementing KM were people related issues such as poor understanding of the KM benefits, a lack of top management leadership and a culture that inhibited knowledge sharing.

Therefore, this study aims to investigate how accountants as professional intellects working in the public sector perceived the importance of KM in their organization. The Accountant General’s Department (AGD) of Malaysia was selected for an in-depth study of KM in the public sector accounting organization. AGD is a knowledge intensive organization and it has a large pool of public sector accountants. KM implementation in the AGD can take advantage the transfer and sharing process of professional intellects for the organization's embedded intellectual capital. Further, the AGD has the key KM criteria such as the leadership focus on technological development and human resources development which is ideal to be empirically investigated to support its future KM implementation strategy. Therefore, KM in this study is concerned with the flow of accounting knowledge during the sharing process of professional intellects and getting value through the knowledge flow for performance organization. A survey questionnaire was used to collect data from accountants employed by the AGD.

This study also attempts to address the absence of study on KM in a public sector accounting organization. This contextually driven research aims to provide knowledge sharing (KS) model and an integrative perspective of KM model for future implementation of KM in the AGD. Literature reviews, previous empirical studies, personal interviews and survey questionnaires have provided the basis for the study models of KM in this case study of a public sector organization in Malaysia.

The research objectives for this study of KM in the AGD are 1) to investigate the relationship between KM enablers and knowledge sharing performance and 2) to investigate the relationship when both KM enablers and knowledge sharing process are antecedents of the organizational performance.

In this study, the tested KM enablers include 1) ICT know-how and skill, 2) job training, 3) job rotation, 4) feedback on performance evaluation, 5) learning opportunities, 6) information sourcing opportunities, 7) leadership support, 8) knowledge sharing culture 9) individualism 10)
ICT infrastructure and software 11) KM technologies and 12) knowledge sharing process are considered positively and significantly important to leverage the professional intellect’s knowledge and expertise for the effective flow of explicit and tacit knowledge to improve the organizational performance.

In the following sections, the important scope of literature definitions and previous studies are highlighted in section 2. The literature review on understanding the KM enablers and KM performance together with the conceptual framework for this study are discussed in section 3. This is followed by the section 4 to explain the data collection method. Data analysis and discussion of results are included in section 5 and finally section 6 provides the conclusions of this research paper.

2.0 Literature Review

Since this study investigates the perceived opinion of public sector accountants on the future implementation of KM in their organization, the following are few definitions for KM and KM process which are being considered in this study:

- KM is a process of leveraging and articulating skills and expertise of employees with the support of information technology (Chong et al., 2000) and using the collective expertise and intelligence in an organization to foster innovation by creating a learning organization (Quinn et al., 1996).
- KM is the process of managing, leveraging and articulating knowledge, skills and expertise of professional intellects to gain the value of knowledge and KM investment through knowledge transfer and sharing process with the support of information technology (Salleh, 2008, Salleh et al., 2008).
- KM process is the effective sharing of tacit knowledge and effective transfer of explicit knowledge in enhancing organizational performance and innovativeness (Becerra-Fernandez et al., 2004).
- KM process is about ensuring that what is learned by individuals within the organization is shared and utilized and to prevent knowledge from being lost because of individuals retiring or leaving the organization (Edwards et al., 2005).

In Malaysia, Syed-Ikhsan and Rowland (2004) and Syed-Ikhsan (2006) have identified the organizational elements such as organizational culture, organizational structure, technology and people/human resource as well as the political directives that determine the performance of knowledge transfer in the Ministry of Entrepreneur Development in Malaysia. This first empirical study via survey questionnaire revealed that ICT know-how of the people and knowledge sharing culture of the organization have an impact on the performance of knowledge transfer in this general administration public sector organization in Malaysia.

In Australia, Taylor (2004) studied the knowledge transfer activities of members of Chartered Public Accountants (CPA), Australia who hold senior and top positions in the public sector entities at Federal, State and Local Governments. His study tested the relationship between CPA’s extent of knowledge transfer activities and their organization’s information consciousness and accountability. Results of his study presented preliminary evidence that the information sourcing opportunities had the strongest positive relationship to knowledge connector activities.
3.0 Conceptual Framework in exploring the relationship between KM enablers and performance of KM

Since there is no universal accepted definition of KM and KM process, therefore, different researchers and practitioners tend to develop their KM framework based on their own academic background, experience fields and interests (Chong, 2006). For the purpose of this study, a KM framework developed by Stankosky (2005) and an empirical study of KM conducted by Edwards et al. (2005) were adapted.

Figure 1 depicts the effects of KM enablers on the knowledge sharing performance and the effects on the organizational performance when both KM enablers and knowledge sharing process are antecedents of organizational performance.

**Conceptual Framework**

![Diagram](image)

Stankosky (2005) suggested that a successful implementation of KM requires the integration and balancing of the four KM pillars: leadership, learning, organisational structure and culture, and technology in an organisational-wide setting. KM activities must have the visible support and follow-through by the leadership and the organisation must nurture the environment of open knowledge sharing, collaboration and learning, enabled by the power of leading-edge technology (Stankosky, 2005). Leadership is responsible for practicing strategic planning in
making the best use of resources and fostering a knowledge sharing and a learning culture. Organisational structure and culture should facilitate personal interactions and support social interactions to capture the tacit and explicit knowledge within an organisation. Technology infrastructures should promote the efficient and effective capture of both tacit and explicit knowledge and to support knowledge sharing in the organisation. The role of learning in leveraging knowledge is to manage information to build organisational knowledge and use it to promote organisational learning and performance.

Edwards et al. (2005) have identified that people solutions, process solutions and technological solutions are important for KM to improve KM processes. In Edwards et al.’s study, the suggested KM solutions were based upon the responses obtained from ten functional areas in different organizations in the United Kingdom. In this study, people solutions were concerned with staff retention, motivation, training and networking. Technological solutions were concerned with making effective use of databases and intranet access. Process solutions were concerned with process instructions such as better manuals to document the procedures and also to finding the right balance between formal and informal internal communication and knowledge sharing arrangements.

The four pillars of Stankosky’s KM theoretical framework and KM solutions suggested by Edwards et al. (2005) are included in the KM conceptual framework of this study. This study has identified eleven (11) independent variables (IV) of KM enablers in managing human resources, technology resources and managerial resources. The KM enablers include six factors (6 IVs) of employee learning, two factors (2 IVs) of ICT infrastructure and KM technologies and three factors (3 IVs) of leadership and organizational support to nurture a knowledge sharing culture. If these identified KM enablers (IVs) can be managed efficiently and effectively, the explicit accounting knowledge can be effectively transferred and the tacit accounting knowledge can easily be shared and electronically codified to improve the organizational performance of the AGD.

Drawing from the extensive review of literature, the following Table 1 shows the summary information of literature review of study variables (both the dependent and independent variables) to support the conceptual framework and hypotheses testing. The following are eleven (11) KM enablers which are identified as an integral part of KM implementation process for the AGD that could contribute to the two (2) measurement criteria of KM performance i.e. performance outcomes of knowledge sharing process and organizational performance.
Table 1: Summary Information of Literature Review on KM Enablers and KM Performance

<table>
<thead>
<tr>
<th>KM Enablers / KM Performance</th>
<th>Literature Review</th>
</tr>
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<tbody>
<tr>
<td><strong>ICT Know-How and Skills</strong></td>
<td>The more trainings provided for ICT skill upgrading, the more knowledgeable the person will have using all the ICT tools and KM technologies and hence, more knowledge can be transferred and shared within and outside the organization (Syed-Ikhsan and Rowland, 2004).</td>
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<tr>
<td><strong>Job Training</strong></td>
<td>Knowledge gained by employees, through job training, will enable them to translate their knowledge into the organization’s routines, competencies, job descriptions and business processes, plans, strategies and cultures (Holsapple and Singh, 2003).</td>
</tr>
<tr>
<td><strong>Job Rotation</strong></td>
<td>Through job rotation programs, part of knowledge and experience acquired from a prior department may be transported to the new department (Bogdanowicz and Bailey, 2002).</td>
</tr>
<tr>
<td><strong>Feedback on Performance and Learning</strong></td>
<td>Performance evaluation provides the opportunity for coaching, continuous learning, encouraging strong performance and strengthening weak performance (Shapero, 1985). Thus, feedback on performance evaluation and learning is an important motivator of professionals as it is a means of receiving information required to develop greater expertise and advancement within their profession (Taylor et al., 2002).</td>
</tr>
<tr>
<td><strong>Learning Opportunities</strong></td>
<td>This concept of nutrient information is referred to as the information that furnishes nourishment or promotes growth and repairs the natural wastage of an individual’s knowledge base. Demonstrated interest in career planning, financial resources or incentives provided to attend conferences or opportunity to pursue life long learning are examples of professional staffs’ needs for nutrient information (Shapero, 1985).</td>
</tr>
<tr>
<td><strong>Information Sourcing Opportunities</strong></td>
<td>The concept of information consciousness is concerned with the organization’s attitude towards valuing information as a resource and the consequent processes of making organizational learning available to all by facilitating knowledge transfer and sharing amongst the professional staff (Brown and Starkey, 1994). Regular access to technical and professional information, communication network and expert information are examples of information sourcing opportunities (Taylor et al., 2002).</td>
</tr>
<tr>
<td><strong>Leadership Support</strong></td>
<td>Leadership is responsible for practicing strategic planning for making the best use of resources, fostering knowledge sharing, and promoting a learning culture. Top management and senior executives must demonstrate the sharing of knowledge, for example by using other people’s knowledge in their actions and giving credit to the knowledge sharers (Barnes, 2001).</td>
</tr>
<tr>
<td>Knowledge Sharing Culture</td>
<td>Knowledge sharing culture will not occur unless its employees and work groups display a high level of trust and co-operative behavior (Goh, 2002). Knowledge sharing can work only if the organizational culture can promote it (Stoddart, 2001). Change in culture and individual behavior must aim towards encouraging the use of knowledge not for an individual's advantage but for the benefits of the organization as a whole (Barnes, 2001).</td>
</tr>
<tr>
<td>Individualism</td>
<td>Most employees and managers see critical knowledge as a source of power, as job security, as leverage or as a guarantee of continued employment and thus they are reluctant to share it (Bennet and Bennet, 2003; Bogdanowicz and Bailey, 2002; Goh, 2002)</td>
</tr>
<tr>
<td>ICT Infrastructure and software</td>
<td>To support knowledge sharing in the entire organization, the ICT infrastructure and software should promote the efficient and effective capture of both tacit and explicit knowledge. In fact, effective knowledge management depends on people sharing their knowledge through computer facilities together with the users of knowledge throughout the organization (Martin, 2000).</td>
</tr>
<tr>
<td>KM Technologies</td>
<td>Communication networks, electronic mail, Intranet, data warehousing and decision support systems are some of the basic elements of KM technology infrastructure (Stankosky, 2005). Technologies that have been designed with KM in mind would include workflow and document management systems, advanced knowledge bases and expert systems employed in developing corporate memory, data mining and filtering systems and also those technologies such as groupware, Intranets and Internet that link organization to intra and inter-organizational level and to the outside world (Martin, 2000).</td>
</tr>
<tr>
<td>Knowledge Sharing Process</td>
<td>Effective transfer and sharing of both tacit and explicit knowledge is clearly an important KM process in enhancing organizational performance and innovativeness (Becerra-Fernandez et al., 2004). The speed and reliability of knowledge transfer are used to measure the transfer process of explicit knowledge (Syed-Ikhsan, 2006 and Syed-Ikhsan and Rowland, 2004). For the sharing process of tacit knowledge, it must be shared and made explicit (formalized) in order to have a significant value to an organization. Only formalized knowledge can be represented electronically, be stored, shared, and effectively applied (Beckman, 1999).</td>
</tr>
<tr>
<td>Organizational Performance</td>
<td>The current measures of KM performance integrate the use of financial (tangible) and non-financial (non-tangible) measures. The measurement criteria for KM performance outcomes adopted in previous studies such as improved internal process, improved communication and learning process, enhanced collaboration and teamwork and enhanced knowledge sharing performance were used for measuring the organizational performance (Chong et al., 2006; Anantatmula, 2005; Liebowitz and Chen, 2003 and Salleh et al., 2006).</td>
</tr>
</tbody>
</table>
4.0 Research Method

A self-administered survey questionnaire was used as the main research instrument to collect data from all public sector accountants employed by the AGD. The first section of the questionnaire obtained profile information about the respondents. The second section of the questionnaire focused on measuring the variables involved in the conceptual framework. Each question consisted of multiple question items, and respondents were asked to indicate their perceptions of the variables. A seven point Likert like scale were used and their level of agreement were measured from 1 to 7, where 1 represents ‘strongly disagree’, 2 represents ‘disagree’, 3 represents ‘slightly disagree’, 4 represents ‘neutral’, 5 represents ‘slightly agree’, 6 represents ‘agree’, and 7 represents ‘strongly agree’. The definition of knowledge and knowledge management was included in the questionnaire to provide respondents a uniform understanding of KM.

Pre-testing and pilot testing of the questionnaire were undertaken and some revisions were made prior to the full administration of it. In total, there were 365 questionnaires distributed and 203 useable responses (56% response rate) were received. Data were analyzed using several statistical tests such as factor analysis, correlation and multiple regression analysis.

5.0 Results and Discussion

5.1 Demographic Profile of Respondents

All accountants employed by the AGD were sampled as they are primarily responsible for the accounting knowledge, accounting processes, computerised accounting systems and preparation of financial reports. They are also engaged in the operational and strategic decision making processes that affect the future success of KM implementation. Thus, their opinions to the issues raised in the questionnaires have credibility. Out of the 365 questionnaires distributed, 203 respondents (56% response rate) returned the completed questionnaires. About 60% of the respondents were between the ages of 24 and 37 years old and the balance 40% were between 38 and 55 years old. About 57% of the respondents were female and 43% were male accountants. On average, respondents had been in the AGD for ten years. The majority (56%) of the respondents was junior accountants and the remaining respondents (44%) were senior accountants (30%) and top management level of accountants (14%). This study emphasizes the managerial position and accumulated work experiences of the respondent in answering the questionnaire. Only 35% of the respondents were given the opportunity by the AGD to attend KM related seminars and conferences to enhance their awareness and understanding of KM.

5.2 Data Analysis and Discussion of Results

Factor Analysis was used to confirm that only eight (8) out of eleven (11) KM enablers are valid and are in conformity to the literature review and prior empirical evidences. On the basis of the factor loadings, all the extracted factors were identified and named accordingly in conformity to the survey literature.

Figure 2 depicts the revised conceptual framework with the effects of KM enablers on the knowledge sharing performance and the effects on the organizational performance when both KM enablers and knowledge sharing process are antecedents of the organizational performance.
Pearson correlation tests and multiple regression models were then used to explore the positive significant relationships between KM enablers (independent variables) and KM performance (dependent variables) as well as to identify the significant KM enablers that could contribute to the knowledge sharing performance and organizational performance.

![Conceptual Framework (Revised)](image)

**Figure 2: Conceptual Framework (Revised)**

Table 2: Summary of Regression Results on the relationships between KM Enablers and Knowledge Sharing Performance and Organizational Performance

<table>
<thead>
<tr>
<th>KM Models</th>
<th>Knowledge Sharing Model (Knowledge Sharing Performance)</th>
<th>An Integrated KM Model (Organisational performance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>KM Performance</td>
<td>Model 1</td>
<td>Model 2</td>
</tr>
<tr>
<td>Standard Multiple Regression Result</td>
<td>$R^2 = 0.502$</td>
<td>$R^2 = 0.677$</td>
</tr>
<tr>
<td></td>
<td>$F = 24.172$</td>
<td>$F = 39.693$</td>
</tr>
<tr>
<td></td>
<td>Sig. = 0.000***</td>
<td>Sig. = 0.000***</td>
</tr>
<tr>
<td>KM Enablers</td>
<td>B = Beta Coefficient</td>
<td>B = Beta Coefficient</td>
</tr>
<tr>
<td></td>
<td>P = P-Value</td>
<td>P = P-Value</td>
</tr>
<tr>
<td>ICT know-how and skills</td>
<td>B = 0.092</td>
<td>B = 0.096</td>
</tr>
<tr>
<td></td>
<td>p = 0.133</td>
<td>p = 0.055 *</td>
</tr>
<tr>
<td>Job Rotation</td>
<td>B = 0.011</td>
<td>B = 0.075</td>
</tr>
<tr>
<td></td>
<td>p = 0.846</td>
<td>p = 0.088 *</td>
</tr>
<tr>
<td>Performance evaluation &amp; Incentives</td>
<td>B = 0.274</td>
<td>B = 0.087</td>
</tr>
<tr>
<td></td>
<td>p = 0.000 ***</td>
<td>p = 0.156</td>
</tr>
<tr>
<td>Training &amp; Learning Opportunities</td>
<td>B = 0.051</td>
<td>B = 0.024</td>
</tr>
<tr>
<td></td>
<td>p = 0.551</td>
<td>p = 0.731</td>
</tr>
<tr>
<td>Leadership roles in knowledge sharing culture</td>
<td>B = 0.195</td>
<td>B = 0.129</td>
</tr>
<tr>
<td></td>
<td>p = 0.024 **</td>
<td>p = 0.069 *</td>
</tr>
<tr>
<td>ICT infrastructure &amp; software</td>
<td>B = 0.089</td>
<td>B = 0.201</td>
</tr>
<tr>
<td></td>
<td>p = 0.209</td>
<td>p = 0.001 ***</td>
</tr>
<tr>
<td>Knowledge Sharing technologies</td>
<td>B = 0.169</td>
<td>B = 0.165</td>
</tr>
<tr>
<td></td>
<td>p = 0.016 **</td>
<td>p = 0.006 ***</td>
</tr>
<tr>
<td>Communication technologies</td>
<td>B = 0.028</td>
<td>B = 0.144</td>
</tr>
<tr>
<td></td>
<td>p = 0.661</td>
<td>p = 0.007 ***</td>
</tr>
<tr>
<td>Knowledge Sharing Process</td>
<td>B = 0.369</td>
<td>B = 0.369</td>
</tr>
<tr>
<td></td>
<td>p = 0.000 ***</td>
<td></td>
</tr>
</tbody>
</table>

Note: Supported hypotheses in boldface type: ***p < 0.01, **p < 0.05, * p <0.1
5.2.1 Knowledge Sharing Model - The relationships between KM Enablers and Knowledge Sharing Performance

The first multiple regression model for finding the relationship between KM enablers and knowledge sharing performance (Knowledge Sharing Model) is shown in Table 2. In this standard multiple regression analysis, knowledge sharing performance is considered as an aggregated variable when the transfer process of explicit knowledge and sharing process of tacit knowledge were grouped together. Regression result for Model 1 in Table 2 shows the value of R is 0.708 and the R-Square is 0.502. This indicates that the regression model for Knowledge Sharing Model explains 50.20% of variances in the knowledge sharing performance. Three independent variables or KM enablers have emerged as highly significant and moderately significant factors in explaining the overall performance of knowledge sharing process of both tacit and explicit knowledge in AGD.

In Knowledge Sharing model (Model 1 in Table 2), performance evaluation and incentives (p-value of 0.001) is highly, positively and significantly related to the dependent variable at 1% level of significant test. Knowledge sharing technologies (p-value of 0.016) and leadership roles in knowledge sharing culture (p-value of 0.024) are moderately significant and positively associated with the knowledge sharing performance (dependent variable) at 5% level of significant test. This regression result implies that knowledge sharing performance among professional intellects i.e. public sector accountants in the AGD is positively and significantly related with KM enablers such as performance evaluation and incentives (learning factor), leadership roles in nurturing knowledge sharing culture (leadership factor) and knowledge sharing technologies (technology factor).

Leadership in a knowledge based organization is of great importance when dealing with knowledge workers with specialised knowledge, particularly, leaders in the AGD. Leaders should be aware that they are no longer the main source of knowledge because knowledge can also come from their subordinates. Therefore, leaders should share the burden of decision making with their subordinates i.e. professional intellects or knowledge workers by becoming coaches and mentors that encourage, motivate, asking the right questions and help knowledge workers to learn and get involved (Bukowitz and Williams, 1999). To succeed in KM, leaders in the AGD should change their approach to focus on all those of KM activities such as feedback culture on performance evaluation and use KM technologies for communication channels and knowledge networks which can help them to better handle knowledge sharing process in the AGD. Leaders should use their leadership mechanisms such as recruitment and promotional procedure, motivational tools, reward system, communication styles in implementing and sustaining a knowledge sharing culture to facilitate KM (Ribiere and Sitar, 2003).

5.2.2 An Integrated KM Model – The relationship when both KM Enablers and Knowledge Sharing Process are Antecedent Variables to Organizational Performance

The second multiple regression model related to an integrated Knowledge Management Model is to regress another new independent component i.e. knowledge sharing process, which is also referred to as KM enabler (Van Buren, 1999), to the existing eight KM enablers against the organizational performance of KM.
Knowledge sharing process for this integrated KM model is an aggregated variable where the transfer process of explicit knowledge and sharing process of tacit knowledge were grouped / combined together.

The results for the second regression model by regressing nine independent variables against the organizational performance of KM can be seen in Table 2. This regression model shows the value of R is 0.823 and the R-Square is 0.677. The regression result indicates that 67.70% of the variances in the KM related organizational performance has been significantly explained by the nine independent variables.

To answer the second objective of this study i.e. the integrated KM model of the AGD, knowledge sharing process together with eight KM enablers were tested in order to find out which KM enablers are more important for the organizational performance. By including knowledge sharing process as a new additional component of KM enablers, it is observed that seven out of nine KM enablers (independent variables) have positive and significant relationship to the organizational performance.

Thus, this second regression model had presented the integrated model of KM in the AGD which interconnects KM enablers, knowledge sharing process and organizational performance. When both KM enablers and knowledge sharing process are regarded as antecedents to organizational performance, knowledge sharing process and technology resources such as ICT infrastructure and software, knowledge sharing technologies and communication technologies are among four of highly significant explanatory variables to determine the successful implementation of KM in the AGD.

In terms of human resource components, job rotation is positive and marginally significant as compared to ICT know-how and skills which is also a significant KM enabler but in negative direction in their relationship to the organizational performance at 10% level of significant test. However, training and learning opportunities is the human resource component which is found to be not significant to both knowledge sharing performance and organizational performance. Besides that, managerial resource such as leadership roles in nurturing knowledge sharing culture is also marginally significant to the organizational performance at 10% level of significance.

In summary, the second regression model is an appropriate integrated KM model for the AGD provided it is incorporated after the AGD has first adopted the knowledge sharing model for its effective knowledge sharing process as formulated by the first regression model in Table 2.

6. Conclusions

This study provides empirical evidence in identifying several key factors for the successful implementation of KM in the AGD in its effort to manage, leverage and articulate the knowledge, experiences and expertise of its professional intellects. Since the AGD's main task is heavily related to accounting process and technology to improve its data integrity and organizational performance, the results of this research attempts to find the relationship among KM implementation factors such as KM enablers, knowledge sharing process and organizational performance in an integrative perspective.
The regression result for knowledge sharing model shows that performance evaluation and incentive is a highly significant variable while leadership roles in knowledge sharing culture and knowledge sharing technologies are moderately significant variables in their relationships with the sharing process of explicit and tacit knowledge. In other words, the result implies that frequent feedback on performance evaluation and rewards to recognize personal and group achievement based on shared personal experiences and innovative ideas are the means to stimulate the effective transfer and sharing of both explicit and tacit knowledge in the AGD.

The subsequent regression result for KM model highlights that knowledge sharing process (process) and ICT infrastructure and software, knowledge sharing technologies and communication technologies (technology) are the most important KM enablers for the successful KM implementation in the AGD. This analysis also confirms the significant impact of process and technology as KM enablers to facilitate high organizational performance of the AGD since the core business of AGD in accounting functions and financial services is heavily related to accounting process and information technology. By adopting KM models i.e. knowledge sharing model (regression model 1 in Table 2) and the subsequent adoption of integrated KM model (regression model 2 in Table 2), it can help the AGD to take the full advantage of the human knowledge and technology innovation for the growth of the organization's embedded intellectual capital.

KM is a long term information and communication technology (ICT) plan of the AGD which is to be adopted in the year 2010 (http://www.janm.gov.my). The last phase of the AGD’s ICT plateau plan is to build full service capability for decision support via KM. Therefore, for the initial KM efforts to succeed in the AGD, leadership focus for KM is of great importance to support knowledge sharing culture in order to take a holistic approach for this value creation process and in ensuring the successful journey of KM working culture. As a knowledge nexus of public sector accounting knowledge and practices, ACD has to give serious emphasis to these significant and non-significant KM enablers in drawing up its KM models and KM implementation strategy in managing and leveraging the intellectual assets of its professional intellects.

However, the results of this study may not be generalisable to other public sector accountants who are working in other public sector accounting organizations such as state government, local government and statutory bodies because this survey research was limited to public sector accountants working in the AGD only.

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