

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.