

A Novel Accounting Knowledge Sharing System: A Conceptual Framework

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Abstract

The factors which facilitate knowledge sharing in accounting functions as exchange systems are currently not well grasped in literature. This study aimed to identify and integrate these factors to develop a novel holistic accounting knowledge sharing (AKS) conceptual framework to guide empirical testing of knowledge sharing in the accounting unit of a university. The methodological approach employed is grounded on the integration of past empirical findings, theories, and interpretation of the authors. The outcome of the study revealed that identified accounting knowledge sharing enablers (AKSE) and accounting knowledge sharing processes (AKSP) as factors might have combined effect on the accounting knowledge sharing outcome (AKSO). Besides, prioritizing common task drive, which may be financially or non-financially inclined above other task drives (TD) can encourage knowledge sharing in accounting context. This study is significant as it informs managers and provides direction for future researchers on knowledge sharing mechanisms in diverse accounting contexts.

Keywords: Accounting, knowledge sharing, accounting knowledge sharing, task drive, institution.

1. Introduction

In this century of resourcefulness and ideas, the most valuable resources available to any organization are human skills, expertise knowledge, and relationship management (see Bergeron [8], and Howell and Annansingh [23]). According to Liu and Abdallah [34], knowledge sharing is an aspect of knowledge management activities and emphasis on its potential for organization functioning and effectiveness is increasing in both the private and public sectors (see Almeida and Soares [2]). It is described as an action through which knowledge (analytical skills or expertise) is exchanged amid people inside an organization (see Cabrera and Cabrera, [10]). The sharing of internal know-how is unique to a specific university in solving problems and aiding the development of new ideas. This sharing of internal know-how involves both the academic and non-academic aspect of the institution of higher learning (see Howell and Annansingh [23], Li et al. [32], and Mansor et al. [35]). Knowledge is of limited value if it is not shared. The traditional role of accounting has