

## **An Exploration of Knowledge Sharing in the Field of Accounting**

Lydia N. Didia Ph.D.

Assistant Professor of Accounting  
Jackson State University, College of Business  
JSU Box 17970, 1400 JR Lynch Street  
Jackson, MS 39217-0560  
Email: lydia.n.didia@jsums.edu

Rhoda C. Joseph Ph.D.

Associate Professor of Information Systems  
Penn State Harrisburg, School of Business Administration  
777 West Harrisburg Pike, Middletown, PA 17057  
Email: rjoseph@psu.edu

### **ABSTRACT**

Knowledge, a valuable asset for any organization, can be acquired from both internal and external sources. Compared to external sources, knowledge obtained internally from employees contributes to organizational growth (Taylor 2006). One of the challenges within organizations is how to incentivize employees to share internal knowledge. This study, informed by motivation theories and social cognitive theory, uses a survey to investigate accounting students' perceptions about knowledge sharing. As students prepare to be future leaders in accounting, this work can be instructive about their workplace attitudes. The results show that students have a positive reaction to knowledge sharing, and some of their beliefs are directly related to their willingness to share knowledge. The results also identify opportunities to enhance knowledge sharing. This research has implications for organizations and employees in context areas such as offshoring and the treatment of sensitive accounting information.

**Key Terms:** Knowledge sharing, organizational incentives, offshoring

### **INTRODUCTION**

Knowledge is produced at all levels of an organization. Mueller (2015) echoes several researchers that "the process of knowledge sharing is vital for innovation, organizational learning, the development of new skills and capabilities, increase in productivity, and the maintenance of competitive advantages." DeLong & Fahey (2000) identified three levels of knowledge sharing within an organization- individuals, groups, and organizations. The knowledge that resides within individuals is essential to an organization. Nonaka & Takeuchi (1995) note that the knowledge that lies within employees must be captured and documented to be disseminated to other relevant entities within the organization. Wolfe and Loraas (2008) state that the development, exploitation, and management of knowledge are essential for any organization to survive and prosper. The sharing of that knowledge is critical and gives an organization a competitive advantage.

Ipe (2003) identified the following as significant factors that influence knowledge sharing between individuals in organizations: the nature of knowledge, motivation to share, opportunities to share, and the work environment's culture. Knowledge is multi-dimensional and includes different forms and structures, such as explicit vs. tacit

knowledge. Explicit knowledge can be easily codified and shared with others, while tacit knowledge, which resides within the mind of the individual, can be more difficult to elicit and document. Tacit knowledge is embedded in the individual, which makes it particularly challenging to extract, capture, record, and disseminate (Ipe, 2003; Lam, 2000; Schultz, 2001). Ipe (2003) further noted that whether knowledge is explicit or implicit, the value attributed to the knowledge impacts an individual's decision to share or not share it.

The nature of knowledge sharing can be formal and informal. Opportunities to share knowledge can also be formal and informal. Formal opportunities would include training programs, structured work teams, and tech-based systems, facilitating the sharing of knowledge. While formal channels are essential in knowledge sharing, research has found that most of the knowledge is shared in informal settings (Cockrell, Stone, & Wier, 2018; Ipe, 2003; Kankanhalli, Tan, & Wei, 2005; Wolfe & Loraas, 2008). This includes face-to-face communication, which allows for trust-building – a critical factor in knowledge sharing. Informal opportunities to share knowledge allow interaction with people, the development of mutual respect and friendship, and personal relationships.

Knowledge sharing has become essential since employees are no longer in the same location, and companies are using the virtual workplace to conduct business. Moreover, accounting firms are increasingly offshoring some of their activities to other countries such as India. Many companies started by offshoring some tax activities, and now the audit functions are also included. Prior studies on offshoring by accounting firms indicate that offshoring of certain services by accounting firms is expected to grow steadily in the coming years (Daugherty, Dickins, & Fennema, 2013; Didia, Mayse, & Randle, 2018; Downey, 2018; Lyubimov, Arnold, & Sutton, 2013).

Offshoring involves having some of the activities performed beyond the geographical country limits. For example, in the United States (US) context, offshoring refers to core business activities performed outside of the US. With offshoring, employees do not develop face to face and in-person relationships. However, they tend to communicate via electronic means asynchronously, such as emails or synchronously, such as phone calls and chat messages. There are also geographical and cultural differences among the people involved in offshoring, making it difficult for them to interact and build trust (Carmel & Agarwal, 2002; Madsen, Bødker, & Tøth, 2014; Oshri, Van Fenema, & Kotlarsky, 2008). A study by Madsen et al. (2014, pg. 68) shows that for the employees engaged in

offshoring activities, knowledge sharing is a "new and somewhat unknown area, for which they have no formal training." In offshoring or geographically dispersed teams, workers must share knowledge for successful and efficient completion of tasks and related activities. When knowledge transfer is unsuccessful offshore teams can encounter significant negative consequences, including the take-over of tasks by other units, added costs due to inherent inefficiencies, and initial savings expected from offshoring could be lost entirely or significantly diminished.

Several researchers have investigated factors that influence knowledge sharing (Blaskovich, 2008; Cockrell et al., 2018; Kankanhalli et al., 2005; Taylor, 2006; Wolfe & Loraas, 2008). For instance, Cockrell et al. (2018) surveyed certified management accountants (CMA) to investigate how and whether financial incentives contribute to dysfunctional sharing. They found that monetary incentives can contribute to dysfunctional sharing. Wolfe & Loraas (2008) used MBA students to study determinants of knowledge sharing. They found that sufficiency and not the type of incentive influenced knowledge sharing. Given the continuous change in the work environment, this paper investigates undergraduate accounting students' perceptions of knowledge sharing. These students are future accountants and managers, and their perceptions are relevant and worthy of examination. In addition to knowledge sharing, the other relevant factors examined in this study are an organizational incentive, reciprocity, image enhancement, power status, modes of sharing, and willingness to share knowledge.

### **KNOWLEDGE SHARING AND MOTIVATION TO SHARE**

Knowledge is a precious asset possessed by employees, and organizations are looking for ways to encourage employees to share knowledge. Knowledge sharing helps an organization to avoid previous mistakes while increasing innovativeness and creativity. Globalization and technology have added strains to knowledge sharing. Employees may not be working face to face as in the traditional work setting but may have to communicate via different technological devices, including computers, laptops, and mobile devices. One on-going challenge for firms is how to motivate employees to share knowledge.

Researchers believe that factors that motivate sharing are derived from two sources- (1) Organizational incentives and (2) employees' belief structures (Bock, Zmud, Kim, & Lee, 2005; DeLong & Fahey, 2000; Szulanski, 1996). Knowledge sharing results from employees' endeavor to transfer knowledge to others within an organization (Taylor, 2006). Successful sharing also requires an effort from the recipients. The level in which employees share depends on how important they perceive the sharing. Motivation theory classifies this as either intrinsic or extrinsic, and some researchers believe that the stated reasons for a behavior signify individuals' motivation for that behavior (Gagne & Deci, 2005; Ryan & Deci, 2000). A firm can manipulate extrinsic motivation factors by providing incentives for employees to engage in knowledge sharing.

### **ORGANIZATIONAL INCENTIVES**

Many theories pertain to incentives, but the social cognitive theory is the most explicit in how performance is affected by incentives (Wolfe & Loraas, 2008). Several researchers concur that incentives motivate people to share their knowledge (Bonner, Hastie, Sprinkle, & Young, 2000; Drago & Garvey, 1998; Gale, 2002; Taylor, 2006). Organizations have different kinds of incentives, which can be monetary and non-monetary. Monetary incentives are the most common type of incentive (Rynes & Gerhart, 1999; Wolfe & Loraas, 2008). Most accounting firms employ both monetary and non-monetary incentives to encourage knowledge sharing. The monetary incentives include options such as pay raises, gift cards, and price discounts, while non-

monetary incentives include recognition from a supervisor and letters from headquarters (Wolfe & Loraas, 2008). A recent study, Cockrell, Stone, & Wier, (2018) suggests that monetary incentive can control motivation and increase dysfunctional knowledge sharing. The organizational incentives captured in the Cockrell et al. study were recognition, moving up to a higher position, getting suitable hours, and involvement in decision making.

### **EMPLOYEES' BELIEF STRUCTURES**

In addition to organizational incentives, individuals are also motivated to share by their belief structure. Belief structures are more closely related to intrinsic motivation. The variables examined under belief structures in this study are reciprocity, image enhancement, and power status.

Reciprocity is a belief that sharing knowledge would result in others sharing knowledge in the future (Kankanhalli et al., 2005). An example is in social media, where people post questions and reviews on several issues. They respond to others' posts believing that they will get responses when in need. Perceived positive reciprocity has shown to reduce the fear of loss of knowledge and increase knowledge sharing (Davenport & Prusak, 1998; Kankanhalli et al., 2005).

Image enhancement is the perception of an increase in reputation due to sharing knowledge (Kankanhalli et al., 2005). Employees share knowledge if they believe that other people will see them as experts, thereby earning them higher prestige and enhancing their image. As an employee's image within the firm is enhanced, their commitment to the job and job satisfaction can be directly tied to these intangible outcomes.

Loss of power is the perception of power and unique value lost due to sharing. Knowledge contributors have proprietary knowledge that gives them bargaining power in an organization. They may perceive that sharing that knowledge may reduce their power status, thereby making them more replaceable (Kankanhalli et al., 2005). Knowledge sharing must not be viewed as a risk for the employee, but instead a positive exercise with valuable outcomes.

In addition to organizational incentive and employees' belief structures, this study also examines participants' perceptions of the different modes of sharing. Modes of sharing refer to the different technology tools available to share information, such as using Facebook or Twitter, to facilitate knowledge sharing.

Based on the above information, the authors identified five main research questions on students' perceptions about knowledge sharing:

RQ1: What are accounting students' perceptions about organizational incentives on knowledge sharing?

RQ2: What are accounting students' perceptions about reciprocity on knowledge sharing?

RQ3: What are accounting students' perceptions about image enhancement on knowledge sharing?

RQ4: What are accounting students' perceptions about the loss of power on knowledge sharing?

RQ5: What are accounting students' perceptions about using different technologies for knowledge sharing?

To examine the above questions, the authors tested them individually and grouped items into scales for the following categories: organizational incentives, reciprocity, image enhancement, loss of power, mode of sharing, and willingness to share knowledge. This allowed for the exploration of the impact of both organizational incentives and employee belief structures on the participants' willingness to share knowledge (see figure 1). The authors used willingness to share knowledge as a dependent variable based on the previous literature examining both internal and external motivations for individual behavior.

**Figure 1: Exploratory Model of Willingness to Share Knowledge**



## **METHODOLOGY**

A survey was administered to undergraduate accounting students in an urban university in the United States. The survey questions (see Table 1) were adapted from previous studies (Chennamaneni, 2006; Kankanhalli et al., 2005). An institutional review board (IRB) approved the study before administering the survey. A total of 30 students completed the survey, and 25 were complete and accepted for this study. The participants were all accounting majors, and they did not receive any financial or academic incentive to participate in this study. The participants were asked 21 questions, along with background demographic information. The survey questions were measured on a 5-point Likert scale: strongly disagree, disagree, neutral, agree, strongly agree.

The first four statements captured participants' perceptions of organizational reward, referred to as organizational incentives and knowledge sharing. Statements five to seven focused on reciprocity and knowledge sharing. While Statements eight to eleven captured participant's perceptions of image enhancement and knowledge sharing. Statements 12 through 15 measured participants' perceptions of knowledge sharing and loss of knowledge power. Statements 16 through 18 captures participants' opinions on the different modes of sharing knowledge (Facebook, Twitter, and email). The last three statements, 19-21, measure participants' willingness to share knowledge when given the opportunity.

## RESULT

The demographic information showed that a majority (95%) of the participants are seniors at the university, and approximately 58% of them are 23 years or older. Sixty-five percent of the participants have five years or more of work experience, and 69% are female. Table 1 shows participants' mean response, standard deviation, and the percentages of the opinions on each of the statements.

To examine the relationship effect of organizational incentives and employee beliefs on willingness to share knowledge, the authors tested the internal consistency for each of the six scales. The respective Cronbach's Alpha for each scale were respectively: organizational incentives (items 1-4): .22; reciprocity (items 5-7): .78; image enhancement (items 8-11): .84; loss of power (items 12-15): .91; modes of sharing (items 16-18): .69; and willingness to share knowledge (items 19-21): .82. Based on the above values, organizational incentives were dropped from further testing of the model due to the four scaled items' low internal consistency.

Correlation testing showed a positive and statistically significant relationship at the .01 level of .717 between image enhancement and willingness to share knowledge. Reciprocity and willingness to share knowledge also showed a positive and statistically significant relationship at the .05 level of .443. The relationship between modes of sharing and willingness to share knowledge is not statistically significant. Lastly, there was a negative correlation of -.054 between loss of power and willingness to share knowledge, but that finding was not statistically significant. A regression model with independent variables of image enhancement, reciprocity, modes of sharing, and loss of power and willingness to share knowledge at a dependent variable showed an R squared value of .413.

In the first section of the results, the authors examined the feedback from each of the individual 21 statements presented to the subjects, followed by the grouped analysis of the scaled constructs. A little over half of the participants (53.4%) either agreed or strongly agreed with the first statement that sharing knowledge with their coworkers improves the likelihood of being recognized. Further, 23% of the participants either agreed or strongly agreed with statement 2 that sharing knowledge with coworkers improves the likelihood of moving up to a higher position. Forty-three percent (43%) have a neutral view on this statement. Statement three seeks participants' perceptions of whether sharing knowledge improves the likelihood of getting the work hours that suit

them. Participants are divided on their responses in that 34.6% either strongly disagreed or disagreed, 30.7% either agreed or strongly agreed, and 34.6% have a neutral view on this statement. About 62% either agreed or strongly agreed with statement four that sharing knowledge with workers improves the likelihood of getting involved in decision making. Only 15.3% either disagree or strongly disagreed with this statement, and 23% had a neutral stance on this statement. Out of the four statements on organizational incentives, sharing knowledge to get involved with decision making received the most positive support from participants.

Statements five through seven seek participants' opinions on reciprocity and knowledge sharing. For Statement five, 53.8% of the participants agreed that when they share knowledge with coworkers, they expect them to share their knowledge too. Responses to statement 6 showed that 61.5% agree that sharing knowledge with coworkers will prompt their coworkers to answer the questions they will have in the future. A majority (76.9%) agree with statement 7, which states, "my coworkers help me, so it is nice to help when they need knowledge." The responses to the statements on reciprocity show that more than half of the participants agree with all the statements on reciprocity.

Participants' responses (Statements eight through eleven) on perceptions of knowledge sharing and image enhancement show that about 69.3 % agree with statement 8 that coworkers will value them when they share knowledge. The responses to the other statements in this category suggest that image enhancement is not an incentive for sharing knowledge by the accounting students that participated in this study. Interestingly, neutral was the most popular response in this category of questions about image enhancement.

Statements 12 through 15 seek participants' opinions on sharing knowledge and loss of power. The results for these four statements show that majority of the participants disagree that sharing knowledge will diminish their power status in the organization. Statements 16 through 18 are statements on the mode of sharing. The responses show that only about 19 percent of the participants agree with sharing knowledge via Twitter and Facebook. On the other hand, about half of the participants agree with statement 16 that they share knowledge with coworkers via emails.

Studies have shown that if given the opportunity, most participants will share their knowledge. Statements 19 through 21 examine participants' willingness to share knowledge when allowed to do so. For statement 19, 69.3% of the respondents agree that if given opportunity, they would share how to increase productivity with their coworkers. Statement 20 seeks participants' opinions on sharing essential documents with coworkers using a computer. About 46.1% of the participants agree that they will share essential documents via computer while 34.6 had a neutral stance. The last statement is on participants' perceptions of sharing shortcuts using a computer. About 42 percent of the participants agree, 23% disagree, and 34.6 had a neutral stance.

## **DISCUSSION AND IMPLICATIONS**

Globalization has affected every aspect of a business, and firms must continuously seek ways to have a competitive advantage to survive. Knowledge is an esteemed asset that gives an organization a competitive advantage. Vera-Muñoz et al. (2006) note that valuable knowledge will be wasted unless CPA firms develop means to gather and share the employees' collective knowledge. They further state that knowledge that exists only in the employee's mind is not beneficial to an organization. For continued firm success, effective mechanisms to capture and share knowledge is paramount. This study examines accounting students' perceptions of non-monetary organizational incentives and willingness to share knowledge.

The results show that most of the participants are willing to share knowledge if given the opportunity. This study's results echo other research that supports or encourages knowledge sharing amongst employees (Kankanhalli et al., 2005; Taylor, 2006; Vera-Muñoz et al., 2006; Wolfe & Loraas, 2008). One added contribution of our study was the examination of technology-supported modes such as the use of social media for knowledge sharing. Organizational culture plays an essential role in knowledge sharing. Boon, Pitt, & Salehi-Sangari (2015) recommends that companies encourage sharing by promoting activities that build trust and develop a standard for reciprocity. As further seen in the results, none of the variable measured had a 100% consensus from the participants, which supports the notion that a cookie-cutter or one size fits all incentive will not work for all. Organizations provide different incentives for their workers, but the employees' personality will determine whether the incentive is considered appropriate. In an experiment conducted by Wolfe & Loraas (2008), they found that perceived sufficiency, not the type of incentive, was the primary determining factor in motivating knowledge sharing.

The results indicate that most workers do not see Twitter or Facebook as an avenue for sharing knowledge. In contrast, more than half of the participants indicate that they will share knowledge using work email. Most participants may view Facebook and Twitter as a social outlet and may not want to share work-related knowledge using this media. The participants' response on the use of Twitter and Facebook for knowledge sharing is surprising given that in the US, 88% of adults 18-29 years old use social media daily; 78% in the 30-49 age group; 64% in the 50-64 age group; and 37% of those 65 and older (Smith & Anderson, 2018).

In terms of statistically significant outcomes, the model for this study showed a positive correlation between reciprocity and image enhancement as it pertains to the willingness to share knowledge. For accounting students, it shows that they are motivated internally, and want to work in a positive collaborative environment when sharing knowledge is reciprocated. This can be codified through formal organization procedures or implemented through informal structures. Enhancing image through knowledge sharing can be developed as part of the organization's culture and discussed through onboarding new employees to the accounting firm.



This study has implications for educators and employers. The main implication for educators is to enlighten students about the value of knowledge sharing and on the various mechanism for sharing knowledge. Educators can impress upon students the significance of how to treat confidential and private information and knowledge. Confidentiality and privacy are closely related principles. The main difference is that confidentiality focuses on organization data, such as trade secrets, cost information, and process improvement. In contrast, privacy focuses on protecting personal information about customers, employees, and business partners(Romney & Steinbart, 2016). Some of the organization's data are sensitive and are intellectual property that gives an organization a competitive edge. Therefore, knowledge sharing must also be examined in the context of information confidentiality and privacy. This study took a pedagogical approach to knowledge sharing and examined perceptions of accounting students. This study provides useful information for educators to focus on understanding and developing techniques to enhance knowledge sharing. The implication for employers is for them to embark on continuous training not just for the fresh college students but also on-going enhancement of their current workforce.

### **LIMITATIONS AND FUTURE DIRECTIONS**

The first limitation of this study deals with the survey responses. The answers were based on self –reported information. Social desirability may have affected the response to the questions. In line with what previous researchers have done to mitigate social desirability, some of the questions were asked concerning what others will do (Constant, Kiesler, & Sproull, 1994; Jarvenpaa & Staples, 2000). Further, the authors are not attempting to generalize these results for full-time working professionals but instead proposing a better understanding of new graduates entering the accounting field. Ninety-eight percent of the students in the study are seniors, and over 50 percent have work experience of more than five years, so these facts can mitigate concerns about external validity.

As part of a future research project, this study can be expanded to include a larger sample size as well as a different population of users that are already practicing accountants.

### **CONCLUSION**

The results of this study showed that accounting students have a positive view of knowledge sharing. As accountants increase offshoring activities, there is a higher demand for an effective none face-face mechanism for knowledge sharing. One relevant factor that impacts the knowledge sharing endeavor will be the type of technology used to support communication. This study further shows that users prefer email for knowledge sharing, and social media is only emerging as an option for knowledge sharing within the organization. As managers and leaders seek to improve communication within organizations, knowledge sharing options can facilitate better outcomes for organizations, employees, and clients of the accounting firm. The results of this study indicate that there is no cookie-cutter motivation for sharing, but incentive structures need to be calibrated within the organization's norms and expectations.

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**Table 1**  
**Survey Questions and Results**

	<b>Statements</b>	<b>Mean (STD)</b>	<b>SD 1</b>	<b>D 2</b>	<b>N 3</b>	<b>A 4</b>	<b>SA 5</b>
SD=Strongly Disagreed, D= Disagreed, N= Neutral, A= Agreed, SA= Strongly Agreed							
<b>Organization Incentives</b>							
1	Sharing knowledge with my coworkers improves the likelihood of being recognized	3.62 (1.235)	7.7%	7.7%	30.8%	23.1%	30.8%
2	Sharing knowledge with my coworkers improves the likelihood of moving up to a higher position	3.00 (1.200)	7.7%	26.9%	42.3%	3.8%	19.2%
3	Sharing knowledge with my coworkers improves the likelihood of getting the work hours that suits me	2.92 (1.412)	23.1%	11.5%	34.6%	11.5%	19.2%
4	Sharing knowledge with my coworkers improves the likelihood of getting me involved in decision making.	4.04 (2.126)	3.8%	11.5%	23%	38.5%	23.1%
<b>Reciprocity</b>							
5	When I share knowledge with my coworkers, I expect them to share their knowledge too	3.60 (1.354)	7.7%	15.4%	23%	19.2%	34.6%
6	When I share knowledge with my coworkers, I believe they will provide answer for question that I will have in the future	3.73 (1.116)	7.7%	<b>0%</b>	30.8%	34.6%	26.9%
7	My coworkers help me, so it is nice to help when they are in need of knowledge	3.96 (1.076)	3.8%	7.7%	11.5%	42.3%	34.6%
<b>Image Enhancement</b>							
8	My coworkers value me, when I share knowledge with them	3.92 (1.294)	7.7%	7.7%	15.4%	23.1%	46.2%
9	Sharing knowledge with my coworkers improves others approval of me.	3.31 (1.258)	11.5%	7.7%	42.3%	15.4%	23.1%

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10	I believe my rank in the organization improves, when I share knowledge with my coworkers.	3.12 (1.306)	15.4%	11.5%	38.5%	15.4%	19.2%
11	Organizational members who share knowledge are esteemed higher than those who do not share	3.27 (1.343)	11.5%	19.2%	23.1%	23.1%	23.1%
<b>Loss of Power</b>							
12	Sharing knowledge with my coworkers makes me lose the unique value in the organization	2.31 (1.408)	34.6%	34.6%	11.5%	3.8%	15.4%
13	When I share with my coworkers, I believe I will be respected less in the organization	2.00 (1.296)	46.2%	30.8%	11.5%	<b>0%</b>	11.5%
14	When I share knowledge with my coworkers, I believe I will lose knowledge that no one else has.	2.42 (1.579)	42.3%	19.2%	11.5%	7.7%	19.2%
15	When people Share their knowledge with coworkers, they lose knowledge that Makes them stand out	2.38 (1.499)	42.3%	15.4%	19.2%	7.7%	15.4%
<b>Mode of Sharing</b>							
16	I use chat room to share knowledge with my coworkers	2.27 (1.313)	38.5%	23.1%	19.2%	11.5%	7.7%
17	I use twitter or face book to share knowledge with my coworkers	2.08 (1.324)	46.2%	26.9%	7.7%	11.5%	7.7%
18	I use work email to share knowledge with my coworkers	3.31 (1.517)	15.4%	23.1%	7.7%	23.1%	30.8%
<b>Opportunity</b>							
19	If given opportunity, I would share knowledge on how to increase productivity with my coworker	3.85 (1.287)	11.5%	<b>0%</b>	19.2%	30.8%	38.5%
20	If given opportunity, I would share important work	3.42 (1.301)	11.5%	7.7%	34.6%	19.2%	26.9%

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	documents with my coworkers using computer						
21	If opportunity permits, I would share my short cut tactics learned from training with my coworkers using computer	3.46 (1.421)	11.5%	11.5%	34.6%	15.4%	26.9 %