Master’s Thesis in Informatics
Promotion of Knowledge Sharing culture at local branch of a global Professional Services Firm: an Exploratory Case Study

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Abstract

Professional Services Firms promote knowledge sharing cultures to maintain consistency in the internal flow of organizational knowledge. Building a knowledge sharing culture takes tough time. Enterprises make lot of efforts to share knowledge in effective way by adjusting the influencing factors like changing the organisational structure and culture, motivation and evaluation mechanism etc. Any knowledge management strategy designed to improve business performance must address the component “organizational culture” that includes behaviours, norms and practices. Organisation needs to promote knowledge sharing by adopting various methods for motivating employees, so they successfully diffuse their knowledge.

The purpose of this case study was to explore the different issues faced by global Professional Services Firms while promoting knowledge sharing culture at their local branch. It was interesting to figure out that how a global ‘Professional Services Firm’ promotes knowledge sharing culture at their local branch. Aim was also to highlight how these firms can change employee’s ‘knowledge-hoarding behaviours’ to ‘knowledge-sharing behaviours’ with the help of incentives and rewards.

A qualitative exploratory case study was conducted by adopting social constructivist worldview. The research settings for our research were the Ernst & Young (Växjö) branch. Data was collected through observations and interviews. To assist the data collection phase, we have taken permission to observe their daily practises of knowledge sharing twice in a month.

The main findings conclude that ‘Working as a unit’ and ‘spirit of helping everyone’ is a key to promote knowledge sharing culture at global Professional Services Firm’s local branches. ‘Low power distances’ as in ‘Nordic culture’ provides solid platform for global Professional Services Firms to promote knowledge sharing culture. This is actually a good way of promoting knowledge sharing culture by decreasing level gap. Findings show that by decreasing level gaps and helping juniors, knowledge can become organisational rather than individual. Our investigation indicates that this local branch hasn’t adopted any incentive programmes specifically for knowledge sharing. They are managing knowledge sharing with Nordic or Swedish way of working. Non-monetary incentives can be useful to motivate and reinforce specific behaviours of individuals. It can also helpful to boost up cooperative behaviours while working in teams. Professional Services Firms can win the battle of developing a true knowledge sharing culture by working as a unit, reducing power distances and motivating employees.

Keywords: Knowledge Sharing, knowledge-sharing behaviours, Organizational culture, Knowledge sharing culture, Incentive and rewards.
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List of abbreviations

CoP Community of Practice
E & Y Ernst & Young
ICT Information and communication technologies
IS Information Systems
IT Information technology
KM Knowledge Management
KMS Knowledge Management system
PSF Professional Services Firms
SECI Socialization, Externalization, Combination, Internalization

Appendices

Appendix A
Appendix B
1. Introduction

In this first part of our study we will present the problems that influenced our choice of study. The introduction covers previous research and literature review. We also explain our aim and objective to conduct this research.

Knowledge sharing is an important part of knowledge management; it can be denoted as a blood circulating in the body. In today’s world when companies are treating knowledge as most valuable and strategic resource, a large number of high-tech enterprises gives great importance to knowledge sharing. Enterprises make a lot of efforts to share knowledge in an effective way by adjusting the influencing factors like changing the organisational structure and culture, motivation and evaluation mechanism etc.

Klaila and Davis (2000) look at the organisational culture through the lens of change management. They concluded that organisations didn’t succeed to make change happen just because of that they do not have the mind-set to absorb, and internal structure to support the change. For supporting the new behaviours and setting the mind-set to absorb there is one major influencing factor that cannot be neglected that is role of rewards and incentives.

According to McDermott and O’Dell (2001) none of the best practices companies thought reward and recognition systems could effectively motivate people to share knowledge. But reward and recognition is another way to make the importance of sharing knowledge visible. Only those companies felt that aligning reward and recognition is important, that integrated sharing knowledge into their business strategy and held knowledge sharing “events” actually did build specific line items on sharing knowledge into reward and recognition. Effects of rewards and recognition systems on motivation of employees for sharing knowledge need to be explored.

Sundaresa and Zuopeng (2004) in their paper highlight the issue that for successful knowledge sharing, information technologies are insufficient since people are centre to creating and sharing knowledge. Increase in demands of incentive management software’s that was 2.6 billion dollar in 2006 also representing the importance of factor (Sundaresa and Zuopeng, 2004). Culture is a powerful and unseen force in organizations, members are vaguely aware that it exists, but they are not quite sure what it is, nor what they can do about it.

1.1 Review of the literature and previous research

Knowledge management in organisation and organisation culture is discussed from last decades and lots of researches have done on this area. Knowledge transfer plays a fundamental role in the success of knowledge management system. According to Alavi and Leidner (2001) knowledge management systems are class of information systems that came out due to consistent interest in knowledge management and organization knowledge. To support knowledge transfer is one of the basic objectives of KMS. We have to look different factors which can affect knowledge sharing in KMS.
Trust has been found crucial to relationships that allow KMS users to confer with each other in knowledge creation and knowledge sharing. Trusting relationships lead to greater knowledge exchange (He, et al., 2009). There is need for trustworthy culture. Culture is identified as major obstacle to knowledge creation and sharing. A knowledge-friendly organizational culture has been identified as one of the most important environment that can lead to the success of KM initiatives in organizations (Alavi and Leidner, 2001). According to Zheng, et al. (2010) organizational culture does not directly lend its influence on organizational effectiveness; rather, it exerts its influence through shaping the behaviours of knowledge workers. Sophie and Corinne (2009) identified several factors that can trouble knowledge transfer on firm level e.g. a lack of recognition given to individuals, also a lack of interaction between divisions (units) and individuals, culture that support technical expertise instead of knowledge sharing, more preference for explicit rather than tacit knowledge, and the fact that experimentation is not encouraged, plus the absence of reward for acts of learning and knowledge sharing. Malhotra, et al. (2008) talked about different enabler and constraints of KMS. They listed information sharing culture, organization structure, knowledge representation, and managerial command and control as enabler and constraints for success of KMS.

### 1.1.1 Trust Building

In order to manage knowledge, employees need to be willing to share their experiences. Trust has an effect on greater creativity, commitment, professional satisfaction, and better performance both of individuals and of the organisation (Ines, 2011). Mignon and Janicot (2009) conducted study on consultancy firms and talked about the principal dimensions of sharing culture. According to their views there are two main dimensions, participation and trust.

He, et al. (2009) said firms recognizes the strategic value of KM and many have deployed the various KM initiatives, of which knowledge management systems (KMS), an information technology (IT)-based system for knowledge sharing, is a common type of enterprise solution. Moreover, He, et al. (2009) figured out that some firms were disappointed with their investments in KMS, owing to the observation that deployed KMS was not being used actively by the employees for knowledge sharing. Without the employees’ usage, the KMS becomes ineffective as a KM solution.

Ruppel and Harrington (2001) tried to explore the factors affecting the implementation of intranets. A survey was constructed and used to obtain as broad a cross section of organizations as possible and compare across these organizations the effect of different culture types on intranet implementation. As, Intranets facilitate sharing of employee knowledge, and most people believe that organizational culture will influence intranet implementation. The results of this study found that intranet implementation is facilitated by a culture that emphasizes an atmosphere of trust and concern for other people (ethical culture), flexibility and innovation (developmental culture), and policies, procedures, and information management (hierarchical culture).

Ben-Jeng and Dan-Shang (2004) conduct a research on staff of two well managed state-run and three private factories which returned 316 out of 402 questionnaires done by purposive and stratified random sampling at different levels. Aim of study was to search effects of the knowledge creation capacity in relation to the organisation culture, conditions of knowledge
sharing and knowledge sharing motivation. Results showed that organisational culture is the key element influencing knowledge creation in an organisation. Developmental, cultural and rational culture will also have a positive effect on this capability. Knowledge sharing time and HRM, as well as the motive also has a remarkable influence on it. Interestingly, achievement and relation sharing motivation produces a positive effect, while extrinsic motivation has a negative effect. Study was more about knowledge creation and effects of culture on it. Culture of trust enables knowledge sharing and learning.

Lopez, et al. (2004) conducted research and analysed the impact of organizational culture on knowledge management and also on the performance of the firm. In this empirical research author investigated on the 195 Spanish firms with the help of technique that is known as structural equation modelling (SEM). Authors used the postal survey to compile the information. This survey was submitted in the academic field, to evaluation of several researchers in which most were expert on knowledge management. The response rate of this survey was seven percent. The result of this research showed that collaboration culture has a significant effect on the business performance. Collaboration is built upon the trust among workers. Collaborative culture must change with the help of learning and attitude for the improvement of performance.

According to He, et al. (2009) benevolence trust is more relevant than are ability and integrity as far as knowledge-seeking behaviours in KMS is concerned. The willingness to help and do well to other, unfamiliar KMS users really matter a lot to the knowledge seekers. Trust in systems may deal with technology itself and security, privacy, or sometimes the quality of data. Level of trust directly influences the extent of knowledge disclosure, and sharing between and among different parties. According to Ines (2011) if organizations don’t have culture of trust within a company and across country cultures no one will share learning’s or other valuable stories for continuous improvement processes or simple successful project implementations.

1.1.2 Cultural dimensions

Zheng, et al. (2010) said that organizational culture is a source of sustained competitive advantage and it is a key factor to organizational effectiveness. Organizational culture does not directly lend its influence on organizational effectiveness; rather, it exerts its influence through shaping the behaviours of knowledge workers. Widen-Wulff (2007) write a book about knowledge sharing in organisation and said that the actual information use in work place is shaped by environment which is built from institutional, organizational and personal elements. Information as a resource in an organization should be supported by an open and active information culture. Overcoming the cultural barriers to sharing information and knowledge has more to do with how you design and implement your management effort into the culture than with changing the culture. Awareness of cultural dimensions and widely held core values helps to link knowledge sharing efforts with the common interest. Visible connections between knowledge sharing and practical goals are then possible.

Perlitz and Seger (2004) discussed four dimensions for analyzing the culture differences presented by (Hofstede, 1991) and those are as follows:

1. Power Distance.
Power Distance is defined as the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally.

2. Individualism.
   Individualism is contrasted to Collectivism. Individualism is described as the relationship between the individual and the collectivity prevailing in a society. It is reflected in the way people live together. Individualism pertains to societies in which the ties between individuals are rather loose: everyone is expected to look after himself or herself and his or her immediate family. Collectivism, as it’s opposite, relates to societies in which people from birth onwards are integrated into strong, cohesive in-groups, which throughout people’s lifetime protect them in exchange for unquestioning loyalty.

3. Masculinity.
   The third criterion is the difference between Masculinity and Femininity. Masculine societies are more assertive, and feminine societies are said to be more caring and nurturing.

   The fourth criterion is the Avoidance of Uncertainty. It reflects to what extent people accept uncertainty. There are cultures that can comfortably live with the fact that the future is uncertain. Others try to deal with uncertainty by setting clear rules and attempt to achieve a security for their work force.

According to Zheng, et al. (2010) Knowledge management practices capture the process of how new external and internal information is absorbed, digested, positioned, and integrated into an organizational memory. Organizational members render meanings to new data and information, share alternative meanings, restructure shared new meanings, and decide on courses of actions based on their new understandings. The whole process is conditioned by organizational culture, because the values and behavioral norms held by organizational members serve as a filter in the sense-making and meaning-construction processes.

1.1.3 Nordic Cultures

When we talk about information and knowledge sharing it is not possible to do without considering the social and collective or individual aspect of human’s actions depending on their understandings (Annette, 2009).

Perlitz and Seger (2004) analyzed Nordic cultures according to them Nordic cultures show extremely low Power Distances and very low Masculinity scores. Hierarchical thinking is relatively uncommon compared with other countries. These countries can be characterized as consensus seeking societies. This is also reflected in companies that try to combine productivity and human objectives. The Nordic management style is very decentralized and democratic. The business organizational chart is generally horizontally structured. There are almost three times fewer hierarchical echelons than in France, and the Power Distance between people is very low. Typical for Nordic cultures is understatement. The desire to
appear as a “big chief” seems to be totally removed from the Scandinavian mentality. The characteristics of their managerial culture are different for different country even their lifestyle matched.

1.1.4 Consultancy firms and promotion of knowledge sharing culture

Consultancy firms are among the businesses that are most concerned with the issues and success factors relating to the creation and implementation of KM processes because the nature of the key skills based on knowledge, both formal (knowhow, tools, procedures, etc.) and informal (experience, intra-firm exchanges, peer networks, etc.), that are mobilised in execution of assignments for clients. Secondly, the aim of the consulting firms to achieve critical size, which has led to concentration of the sector with mergers between large groups (e.g. the takeover of Andersen by Ernst & Young); the objective is to increase the number of clients and get to know them better, so as to cover several areas of competence. Consultancy firm’s desire that they increase the inter-changeability of firm members requiring that knowledge becomes organisational rather than individual. The principle intention of firms are to spread and improve best practices, in order to set up ‘cognitive benchmarking’ within organisations (Sophie and Corinnee, 2009).

Probst, et al. (2000) has talked about organizational knowledge and culture of consultancy firms. According to them consultancy firms which have annual growth rates of more than 50%, find it difficult to maintain consistency in the internal flow of organizational knowledge. According to Ezingeard, et al. (2000), Building a knowledge sharing culture takes tough time. A senior manager at the Centre for Business Knowledge (CBK) carried out research internally, and suggests that the evidence shows that E & Y are starting to win the battle of developing a true knowledge sharing culture. The key question, he argues, is “if you were the best consultant in the firm but didn’t share knowledge, what would happen...Would you be allowed to continue?” Here authors have also discussed about key challenge now facing E&Y, one of them is the promotion of knowledge sharing culture.

According to Sophie and Corinnee (2009) The characteristics of the professional group an individual belongs to also influence the use and provision of knowledge to KM systems (knowledge capitalisation). Moreover, talking about objective of knowledge management system they said that intra-organisational knowledge transfer is generally something firms consider desirable since it helps to improve procedures, promote employee substitutability and increase the efficiency of task execution.

1.2 Statement of the Problem

Culture does play an important role in the success of a knowledge management effort. We found many examples where well-designed knowledge management tools and processes failed because people believed they were already sharing well enough, that senior managers did not really support it, or that, like other programs (McDermott and O’Dell, 2001). According to De Long (1997), any knowledge management strategy designed to improve business performance must address the component “organizational culture” that includes behaviours, norms and practices. He added more that, organizational knowledge and culture are closely linked, and that improvements in how a firm creates, transfers, and applies
knowledge are rarely possible without simultaneously altering the culture to support new behaviours.

Probst, et al. (2000) said people do not automatically pass their knowledge on to others. Employees usually regard certain areas of their personal knowledge as part of their power base within the company, or as their private business. Willingness to share knowledge is limited. So, it is important to know what kind of culture exists in the company and what are the different barriers exist in people norms, values that block knowledge sharing in order to adjust the information work and planning accordingly. Organisation needs to promote knowledge sharing by adopting various methods for motivating employees, so they successfully diffuse their knowledge. Rewards and incentives are becoming the important component of knowledge management process (Sundaesa and Zuopeng, 2004).

Sharing knowledge across geographic boundaries is particularly complicated because it requires managers to operate across spatial distances, as well as cultural and national differences. The multinational firms with a lot of branches around the globe it was interesting to figured out that how they promote knowledge sharing at a local branch in South of Sweden, because they operate in different culture, have different languages, as well as different norms and values for conducting business. Moreover, the formal legal requirements, industry requirements, and standard operating procedures are likely to be very different

1.3 Aim, objective and research question

As mentioned in second last paragraph, Organisation needs to promote knowledge sharing by adopting various methods for motivating employees, so they successfully diffuse their knowledge (Sundaesa and Zuopeng, 2004). The purpose of this case study was to explore the different issues faced by global Professional Services Firms while promoting knowledge sharing culture at their local branch. It was interesting to figure out that how a global PSF promote knowledge sharing culture at their local branch. Aim was also to highlight how these firms can change employee’s ‘knowledge-hoarding behaviours’ to ‘knowledge-sharing behaviours’ with the help of incentives and rewards.

Research Questions

- How do global professional services firm promote knowledge sharing culture at their local branch?
- What are the role of incentive and rewards to enhance employee’s motivation towards knowledge sharing?

This research will describe best ways to motivate employees to share knowledge and also practices that are good to maintain. Our findings can also be useful for E & Y while adopting some incentive and reward schemes. Our study will help knowledge management practitioners to recognize the degree to which the organizational power of the knowledge management function can be enhanced. It also helps the company in balancing the visible and invisible dimensions of knowledge sharing culture. Firms will visibly demonstrate the importance of sharing knowledge and build it on the invisible core values. Companies that successfully implement knowledge management do not try to change their culture to fit their
knowledge management approach (McDermott and O’Dell, 2001). So, it helps the company to build their knowledge management approach to fit their culture.

1.4 Delimitations/Limitations

Promotion of knowledge sharing culture is done differently in different kinds of organisations. However, we delimit the research to professional services firms and more specifically at local their branch. Moreover, rewards and incentives carry many roles in an organisation. Organisation use rewards and incentives for different purposes. But the study is only focusing role of rewards and incentives for enhancement of employee’s motivation towards knowledge sharing.

A limitation of this research is that it is based on a single case study, which will be more difficult to generalize. Still using a single case-study will help in obtaining deeper and richer understanding of the situation. The results that are obtained from this research in E & Y (Växjö), Sweden are difficult to generalize to other regions because of different culture and values. Issues of usability and acceptance of technology in the context of knowledge sharing is not in our research aims.

1.5 Disposition of Thesis

The research work consists of six chapters and two appendices.

Chapter one is the preface of research which consists of literature review, problem statement, research questions, aims and objectives, scope and limitations with disposition. Chapter two addresses the required knowledge for reading the research consisting of knowledge, knowledge types, organisational culture with its types, relationship between knowledge sharing and corporate culture, and what is knowledge sharing culture, how it can be created? Moreover, SECI model and CoP has been discussed along with some key aspects for creating knowledge sharing culture. Some schemes for knowledge sharing and concept of knowledge worker in knowledge sharing culture are highlighted. Readers can also get knowledge of learning organisation, communication and impact of technology on it, and role of storytelling for better knowledge sharing. Chapter three describes the methodology section which includes the appropriate method for the research, philosophical worldview, research strategy, research setting, data collection method, role of researchers, quality assessment of thesis which address the reliability, validity, and ethical considerations with overall research strategy and design methodology. Chapter four presents the empirical data for research questions that is collected from interviews and observations. Empirical findings are presented in categories that are culture and value, rewards and recognition, communication and learning, and staffing and deployment. Chapter includes all findings from the E & Y (Växjö). Chapter five devoted to analysis and discussion of case study with perspective of culture and values, rewards and recognition, communication and learning, and staffing and deployment. Chapter six focuses on the conclusion, answers to the research questions, reflection and future research. At the end references of articles and books, with two appendices (appendix A for interview questions and B for observation protocols) have presented.
2. Theoretical Framework

*This part of the thesis will present our position on how to approach our subject in regards to views on reality and knowledge. Our aim for this chapter is that it will provide a more detailed understanding on our theoretical method. In short our goal is to create a conception by acquiring theoretical pre-comprehension. From our pre-comprehension we want to move to understanding by using our theoretical framework to interpret and analyse the empirical according to problem and purpose of the study.*

Today, knowledge is considered as key resource of organizations. Companies are in the race of gaining competitive advantage by transfer of knowledge across their individuals, groups and organizational units in a best way. This creates pressure for organisations to enhance their information sharing across whole organisation. Organizations implement knowledge management systems to use knowledge resource more effectively and efficiently (Katja, et al., 2006). According to Nonaka and Takeuchi (1995) knowledge is personal that exists in habits and culture. Knowledge cannot be easily converted into explicit and more structured form to present in information systems.

They think that people are the key for creating and transferring knowledge. Further in this chapter we discuss knowledge with its types and look at the knowledge sharing in context of organisation culture. According to Banks (1999) said that success of KM depends upon the members of organisation i.e. employees, managers, and stake holders etc. They are the one who make KM successful. He added more that information technology can be used to support KM and it could be used for utilising the creative and innovative capacity of the human beings. Lim and Klobas (2000) support this thinking and said that cultural foundation of organisation is most important. There are different types of organisation culture. Culture who lacks the human communication networks, and which is more hierachal structure that there is vast gap between knowledge seeker and knowledge provider resist against implementing KM processes.

Culture has direct influence on success of information system (Agourram, 2009). When we talk about the success of information system and culture it means culture that support effective knowledge sharing (Pardo, et al. 2006). According to Lee and Ahn (2007) knowledge sharing is critical step in successful knowledge management and one of the top issue faced by organisations is ‘motivation of individuals’ to contribute their knowledge to a KM system. To overcome this issue, Lee and Ahn (2007) suggest knowledge sharing should be rewarded through an organization’s formal incentive system. Further in chapter we discuss the different rewards schemes and systems that can bring more motivational and innovative behavioural culture. Another important point made by the Lopez and Soto (2010) is that if firm can understand their process of creating new knowledge and discarding the obsolete knowledge that will help them to develop the innovative behaviour. Knowledge creation is an element of organisation learning and SECI model is well accepted model which encompass the process of knowledge creation by converting tacit to explicit knowledge. Proper ICT infrastructure can facilitate the knowledge creation. Knowledge cannot be profitable if people do not have a skill or ability to use knowledge creatively in innovative activities. There is need to design training interventions to nurture the depth of learning. Knowledge management is an approach to build the learning organization. Learning helps in building a knowledge management system (Hwang, 2003).
Community of Practice (CoP) is defined as a knowledge network, a group of people who share an interest and their goal is to gain knowledge related to specific field (Wenger, et al. 2002). According to Katja, et al. (2006) knowledge networks like CoP are central means to foster and enhance knowledge sharing and learning in organizations. ICT helps to establish contacts between different CoP members and organizing meetings to support mutual information exchange. The critical impact of IT on communication is that it supports communication; collaboration and the search for knowledge, and it enable collaborative learning. Technology becomes the enabler for knowledge transfer. Further, in this chapter we have discussed above concepts in detail.

2.1. Knowledge

The word “knowledge” is a debateable word. According to De Long (1997), “knowledge,” has a long and torturous history and there were debates in the natural and social sciences. De Long (1997) stated that “knowledge is the combination of information and human context that enhances the capacity for action”. Bell (1973, p.175) defined knowledge as “a set of organized statements of facts or ideas, presenting a reasoned judgment or an experimental result, which is transmitted to others through some communication medium in some systematic form”

Nonaka (1994) stated that “Knowledge is a multifaceted concept with multi-layered meanings and Information is a flow of messages, while knowledge is created and organized by the very flow of Information”. Nonaka (1994) mentioned clear distinction between information and knowledge.

On the topic of knowledge and knowledge in organizational context Davenport and Prusak (1998) states:

“Fluid mix of framed experience, values, contextual information, and expert insight, that provides a framework for evaluating and incorporating new experiences. It originates and is applied in the minds of knower’s. It often becomes embedded not only in documents or repositories but also in organizational routines, processes, practices, and norms”.

2.1.1. Knowledge Types

In thoughts of Nonaka (1994), the most leading notions in the present knowledge management literature are the notions of “tacit” and “explicit” knowledge.Tacit knowledge is also known as subjective knowledge and explicit knowledge is also known as objective knowledge.

- **Tacit Knowledge:** Knowledge that is gained by the experience is called tacit knowledge (knowledge and practice). It is coded on the person’s experiences and thoughts. It is hard to transfer. Moreover this knowledge refers to the education, experiences and all the information residing inside the mind of the person.

- **Explicit Knowledge:** Explicit knowledge is the knowledge available in physical form. It can be recorded on any medium. Explicit knowledge is increasingly being emphasized in both practice and literature, as a management tool to be exploited for the manipulation of organizational knowledge. Groupware, intranets, list servers, knowledge repositories, database management and knowledge action networks allow
the sharing of organizational knowledge (Scarborough, et al. 1999). It is more tangible than the tacit knowledge.

Tacit knowledge that resides in the heads of the employees is difficult to encapsulate. It is very important to understand the nature of the organizational knowledge in order to understand the values that knowledge can bring for the organization. According to De Long (1997), knowledge is usually characterized as explicit or structured and tacit or unstructured knowledge. Explicit or structured knowledge is represented in databases, documents, processes, and products. Explicit or structured knowledge can be codified and shared in formal, systematic languages or objects. Other type, tacit or unstructured knowledge is difficult to formalize and communicate because it is dependent on action and personal experience. Tacit knowledge is often described as what we know but cannot explain. For example, how to: identify critical competitive intelligence, negotiate with client. Culture affects each type of knowledge differently. As, Kippenberger (1998) thinks that individuals share tacit knowledge in the same organisation as they work together on the same problems or different issues. He thinks organisation memory is built on the collective mind-sets and shared experiences of those who are in organisation. Culture is the sum of mind-sets. In his views, tacit knowledge affect organisation in shaping the collective behaviours of its members.

2.2 Organisational Culture

Kotler (1999) defines organisational culture as “a system of values and beliefs shared by people in an organisation.” The organisational culture informally guides the behaviour of people at all company levels. Jashapara (2004) stated “Culture refers to the deep structure of organization, which is rooted in the values, beliefs and assumption held by organizational members. Meaning is established through socialization to a variety of identity groups that converge in the workplace. Interaction reproduces a symbolic world that gives culture both a great stability and a certain precarious and fragile nature rooted in the dependence of the system on individual cognition and action.” (Alvesson, 2002) said Organizational culture is one of the key areas of management and organization studies as well as practice. Culture is one of several subsystems making up the organisation. Culture is not outside anything, but permeates the entire organization. There is cultural dimension everywhere and organizational culture is expressed and reproduced in formal organizational structures, strategic plans, technology, and administrative systems and so on. “A system of common symbols and meanings” (Alvesson, 2002, p3) emphasizes symbols (including language), stories, rituals, myths, events, and the interpretation of these.

Goffee and Jones (1996) describe culture as ‘a habitual way of behaving and acting, often motivated from deeply engrained presumptions about the right way to act.’ What this really means is that a corporate culture is a set of behaviours and qualities that are valued not because they are enforced from outside, but because that is the way that influential members of the enterprise prefer them to happen. Culture is powerful because it is intimate. If employees are uncomfortable with corporate culture, then it is unlikely that they will be happy in their work. Corporate culture develops over time from preferences and styles.

Schein (2004) defines organisational culture as “a pattern of shared basic assumption and internal integration, which has worked well enough to be considered valid and, therefore, to be taught to new members as the correct way to perceive, think and feel in relation to those problems.” His definition brings together many of the ideas and concepts expressed, but puts
particular emphasis on shared, taken-for-granted, basic assumptions held by the member of
the group or organisation. Martin (2002) said about organizational culture as being formed by
organizational dynamics, structure, and decisions that are constructed by its individual
members and groups through consensus, conflict, or paradox. In 1991 (Sackmann, 1991)
thinks because the concept of organizational culture is a rather new notion that has been
studied by researchers in many disciplines, definitions of this concept differ. None of the
definitions has been accepted as the one that represents the concept of organizational culture
the best. Widen-Wulff (2007) said that the actual information use in work place is shaped by
environment which is built from institutional, organizational and personal elements.

When we talk about culture, we talk about assumptions, and existing beliefs on a conscious
and unconscious level which guide people’s attitudes; since an organization is a system of
activities or forces in constant coordination, involving two or more people, and the culture of
an organization is the set of values or assumptions according to which its members tend
to think, act, and relate to each other (Elói, 2007).

Organizational culture became praised for the successes of Black & Decker, Johnson &
Johnson, and Apple and has been denoted as the main culprit for the downfalls of Sears, Bank
of America, and General Motors (O’Reilly, 1989). These shared cultural assumptions are
preconscious, powerful, and a group phenomenon that do not change quickly

### 2.2.1 Organization Culture Types

There is need to discuss the organization culture types because there are several configuration
of culture found in the organizations. Jashapara (2004) is influenced by Handy (1985) culture
types and come up with four types of culture.

1.) **Power Cultures**: A person or small group of people is at the center. People are
more concerned about act not on means and people tend to act politically.
Organizations with such culture may suffer high turnover rates but such
organizations can react quickly to environmental change.

2.) **Role Cultures**: Rules, procedure and job descriptions are more predominate.
Organisations with such cultures are successful in stable environment.

3.) **Task Cultures**: Characterized by the project or matrix organization. Respect is
based on ability rather than status or age. Organizations with such cultures are
more effective in innovative projects.

4.) **Person Cultures**: Collective action based on fulfilling Individual self-interests.
Individual decides on their work allocations rather it being a function of a central
body.

Stanford (2007) thinks that organization success heavily dependent on the culture, both
national and organizational and human factors. While discussing the factors that can block
organization design implementation Stanford highlight following three common cultures of
organizations.
1.) **Blame culture:** Blamed someone else for the situation they were in.
2.) **Good-news culture:** Wanted to hear only good news.
3.) **The shadow side Culture:** Refused to discuss aspects of the expedition.

Justin, et al. (2008) identified two different dimensions of the organizations culture. *Mission-oriented culture*: focused primarily on compliance and *Rule-oriented culture*: focused on outcomes. Hood and Koberg (1991) classified cultures as bureaucratic, innovative or supportive that can vary from department to department within organizations. Types of culture can also vary by hierarchical level.

1.) **The bureaucratic culture** is structured, ordered and regulated. Work is highly organized, compartmentalized, and systematic, and the information flow is based on control and power. In general, bureaucratic limits tend to be mature, stable, hierarchical, procedural, established, solid, cautious, and power-oriented. This kind of organization culture will hinder its members' knowledge sharing behavior to some extent.

2.) **The innovative culture** creates a results-oriented environment where challenge, risk taking, and creativity are the rule. Innovative cultures are high pressure, stimulating, enterprising, and driving. It will beneficial to knowledge sharing behavior.

3.) **The supportive culture** is friendly and workers tend to be fair and helpful to each other and to the organization. The organization supports its employees and gives them personal freedom; it is equitable, social, and relationships-oriented.

Culture does play an important role in the success of a knowledge management effort. Organization culture is not homogeneous. There are always subcultures, sometimes simply different from the organization as a whole, sometimes in opposition to it. (McDermott and O’Dell, 2001)

### 2.3 Relationship between Knowledge sharing and Culture

The knowledge sharing is a critical component of the information system development, involving a mix of tacit, explicit, and interactional forms of sharing across organizational boundaries. Moreover, culture is the key inhibitor of effective knowledge sharing. Organisations where sharing knowledge is built into the culture did not change their culture to match their knowledge management initiatives. They adapted their approach to knowledge management to fit their culture. Organisations did this by: linking sharing knowledge to solving practical business problems; tying sharing knowledge to a pre-existing core value; introducing knowledge management in a way that matches the organization’s style; building on existing networks people use in their daily work; and encouraging peers and supervisors to exert pressure to share (McDermott and O’Dell, 2001).

Ruppel and Harrington (2001) thinks sharing on intranets is also a sharing of some level of knowledge (either explicit knowledge in the form of manuals or procedures, or tacit knowledge in the form of electronic conversations or advice); an organizational culture that supports such sharing can lead to more effective KM. They think that organizational culture affects the early implementation and diffusion of intranets and its usage. However, as time proceeds, intranets may cause changes to the existing culture.
According to Widen-Wulff (2007) Information as a resource in an organization should be supported by an open and active information culture. Overcoming the cultural barriers to sharing information and knowledge has more to do with how you design and implement your management effort into the culture than with changing the culture. Awareness of cultural dimensions and widely held core values helps to link knowledge sharing efforts with the common interest. Visible connections between knowledge sharing and practical goals are then possible. In views of Widen-Wulff (2007) cultural aspects and traditions as enablers or barriers to sharing knowledge and information are closely related to the concept of trust. When people collaborate they try to clarify each other’s knowledge, which means they must believe in the truth of the proposed codified combination. Knowledge sharing is affected by different kinds of motives such as the individual and the social and is ultimately based on trust.

Ruppel and Harrington (2001) discussed that organizational culture has been found to influence the successful implementation of several other information technologies, including CASE, Lotus Notes, and advanced manufacturing technologies. KM culture is the most difficult success factor to build if the culture does not already exist. In views of Probst, et al. (2000) knowledge distribution should be appropriate to the company’s organisational form and its personnel policies. In a strongly hierarchical, command and control organisation, it is easy to establish what knowledge is needed by which person or departments, and to limit its circulation accordingly. The more flexible the organisation structure, the more important it is to distribute knowledge.

2.4 Knowledge sharing culture

We have discussed above both knowledge sharing and culture. Making it very simple we can say that, organization’s culture that supports knowledge sharing with its norms, values and beliefs might be knowledge sharing culture. Gurteen (1999) explained in way that, when you make knowledge sharing the ‘norm’ of organizational culture then you can call it knowledge sharing culture. The core purpose of knowledge sharing is to help an organisation as a whole to meet its competitive advantages.

Jashapara (2004) added more about knowledge sharing culture, where knowledge is shared easily and steadily among organizational members through electronic and social network. A very good example of ‘Power’ and ‘Tough Guy’ cultures, those are more political and uncooperative respectively. Because of more Political and uncooperative knowledge sharing is difficult as compared to others.

2.5 Creating a Knowledge sharing culture

According to (Hall & Goody, 2007) most significant barrier to effective knowledge sharing is culture. For better understanding of main cultural barriers to knowledge sharing, practitioners
need to assess what is actually meant by the term culture in the context of knowledge management.

Van den Hooff and Huysman (2009) Organizational culture was a crucial factor. Establishment of a knowledge-friendly culture, with support of clear vision and objectives, and clear values related to knowledge, was effective in promoting the social dynamics that were beneficial to knowledge sharing. Such a culture leads to more insight into where relevant knowledge is located, more active interaction between members of the organization, a higher mutual understanding, and an atmosphere of social identification, trust, and reciprocity. Creation and maintenance of this culture has high value for knowledge sharing.

There are different views of different authors about considerations while creating knowledge sharing culture.

2.5.1 SECI Model

According to Song Ji Hoon (2008) organization culture affects the practices of organizational knowledge creation. Learning organization has a culture that results in the enhancing of organizational abilities and the improvement of performance levels through effective management and the application of created knowledge. The organization should integrate the knowledge-creation framework with their culture. Organizational knowledge-creation is the capability of a company as a whole to create new knowledge, disseminate it throughout the organization, and embody it in products, services, and systems (Nonaka and Takeuchi, 1995)

Nonaka and Konno (1998) define four different modes of knowledge creation and transfer those are socialization (tacit to tacit), externalization (tacit to explicit), internalization (explicit to tacit) and combination (explicit to explicit). Organizational knowledge creation happen when all four modes of knowledge creation are organizationally managed form a continual cycle. The model for knowledge creation is known as SECI Model.

- **Socialization**: (tacit to tacit) is the exchange of tacit knowledge to tacit knowledge through interaction among individuals. Tacit knowledge acquired by sharing experiences and without that it’s difficult acquire. In this mode individuals can acquire tacit knowledge without any specific language. This mode of creating tacit knowledge by sharing experience called socialization (Nonaka and Konno, 1998).

- **Externalization**: (tacit to explicit) is the mode of converting tacit knowledge to explicit knowledge. The use of “metaphor” is known as one of effective method of converting tacit knowledge into explicit knowledge. “Metaphor” enables us to experience a new behaviour by making inferences from the of another behaviour model (Nonaka and Konno, 1998).

- **Combination**: (explicit to explicit) is conversion of explicit knowledge to explicit knowledge through different exchange mechanisms to create new explicit knowledge. Individuals exchange and combine different bodies of explicit knowledge. In this mode, the new knowledge can be acquired by reconfiguring existing information through the adding, sorting and recategorizing of explicit knowledge (Nonaka and Konno, 1998).
Internalization: (explicit to tacit) is the exchange of explicit knowledge to tacit knowledge through the process of “learning”. It associates with organizational learning and process of “learning by doing” (Nonaka and Konno, 1998).

Nonaka & Takeuchi (1995) proposed five phases of knowledge creation practices.

1. Sharing tacit knowledge
2. Creating collaborative concepts
3. Justifying shared concepts
4. Building archetypes collaboratively
5. Cross-leveling knowledge

The first phase of the knowledge-creation practice is sharing tacit knowledge through continuous and dynamic inquiries and communication. This practice could lead to information redundancy among the group members and could consequently provide the foundation for synchronized knowledge.

Second, the most dynamic interactions among the individuals take place during the second practical phase creating collaborative concepts. This practice focuses more on the evolving concrete concept from the shared knowledge and experience. During this practice, individuals use more visible communication features like figurative concepts.

In third phase group members engage in the process of determining the applicability and organizational value of the created concepts. It is related to more realistic practices.

Fourth, once collaborative organizational knowledge is justified as truthful belief, through the phase of archetype building, more tangible and actionable archetypes of knowledge could be generated. During this practice, group members develop specifications of the real products or model of the applicable system, and in order to ensure this practice, multiple departments bring their expertise into the collaborative discussion.

In the fifth phase, all the practices of the knowledge-creation could be stored in the systematic knowledge repository and human memory. This stored knowledge could be pulled out for the future loops of knowledge-creation practices. As, the knowledge-creation process is not a single-time event, but rather a continuous and circulative organizational process. (Song Ji Hoon, 2008)

2.5.2 Community of Practice (CoP)

Jashapara (2004, p.203) stated that “Communities of practice are groups of people who share a concern, set of problems, or a passion about a topic, and who deepen their knowledge and expertise in this area by interacting on an ongoing basis.”

Communities of practice are everywhere. We all belong to them. Some we recognize some remain largely invisible. People come together in groupings to carry out the different activities in workplace or in everyday life. According to Wenger (1998) these groups are characterized by three aspects. Firstly, members interact with each other in many ways which is referred as Mutual Engagement. Secondly, they will have common endeavor which is
referred as *joint enterprise*. Thirdly they develop shared repertoire of common resources of language, styles and routines by means of which they express their identities as members of the group.

Communities of practice that create the relationships required for global integration as strong human relationships are the key to integration across geographically distributed business units as well as to effective partnership. By uniting people from different regions, countries, or divisions around topics they feel passionate about, communities increase the density of relationship between distributed business units. Communities increase both the flow of information and the organization capability to interpret and apply the information. Communities of practice create a worldwide talent pool as well creates a point of stability in the world of temporary, distant relationships (Wenger, et al. 2002).

According to Jashapara (2004) Communities of practice tackle the process of externalization, and sharing knowledge. Communities of practice provide significant benefits to organizations then do more formalized forms of activity. The table below show which is expert from the Harvard Business Review Communities of Practice, formal Work groups, teams, and informal networks are useful in complementary ways.

Wenger and Snyder (2000) think that community of practice helps to develop the member’s capabilities to build and exchange knowledge. Passion, commitment, and identification with the group’s expertise hold it together. Community of practice last as long there is an interest in maintaining the group.

Wenger (1998) try to prove that Communities of Practice are continually evolving and changing through five stages where each stage is characterized by different levels of interaction among the members and activities these five stages are potential, coalescing, active, dispersed and memorable. There are different stages of community of practice cycle presented by (Wenger, 1998)

- **Potential**: Potential is first stage in Community of Practice cycle that is about finding people that have similar interests for establishing contacts, and building informal relations.

- **Coalescing**: The Coalescing is second stage where identity is formed and the values are discussed. The members move from a loose network to a common sense of purpose this is an engagement stage where discussions in the field of interest start taking shape.

- **Active**: The third stage in this cycle is Active where Community of Practice becomes highly dynamic and comes into its own by engaging in a high level of activity. This is where permanent generation of new knowledge takes place.

- **Dispersed**: Dispersed is fourth stage where at first members of the periphery and then core members losing interest in the topic. As there is less activity the influx of new knowledge is reduced, which makes the Community of Practice become less attractive.

- **Memorable**: The fifth stage memorable that is the collection of memorabilia. Here the Community of Practice is dispersed, however tales and anecdotes live
on for a while. People still associate with the Community of Practice as a significant part of their identity.

American Productivity and Quality Center (APQC, 2000) survey suggest that 95% of the Best Practice organizations consider that Communities of Practice is important to their KM Strategy. Wenger, et al. (2002) said that communities of practice provide the connective structure needed to build adaptive global organization. They are increasingly essential to knowledge intensive organizations that seek to become truly global.

2.5.3 Training, Development and Grafting

Jashapara (2004) said that training need to be linked closely to organisational objectives and exist at organisation, job and individual level. At the job level, it is the body of knowledge, range of skills and the necessary attitude required to perform a certain job. At the individual level it is the gap between the knowledge, skills and attitudes held by the individuals and those required for a job. At the organisational level, the training needs are the summation of all the individual training needs or gaps in order to deliver performance objectives. Jashapara (2004, p-227) mention the Stewart (1999) systematic training cycle consist of following four phases.

- Identify training needs.
- Design training solutions.
- Implement training solutions.
- Evaluate effectiveness.

Reid and Barrington (2000) talked about common trainings and development strategies found in organisations.

- **On-the-Job training**: This may involve learning by doing or sitting next to senior employee. There is a potential danger that other employees not have skills to transfer knowledge and skills effectively. Work shadowing can be another useful training intervention. However, if poorly planned, trainees can feel unwelcome and be seen by other workers as a hindrance to their everyday routines. Job rotation can provide a good learning experience for employees.

- **Planned organisation experience**: This involves mentoring or coaching. In mentoring, senior employee act as an advisor to a trainee in terms of professional and emotional support. A mentor seeks to develop a special relationship with an employee and is rarely a learner’s line manager.

- **In-House Programmes**: These may include part time courses leading to externally validated qualifications. There is also a rise in using the intranet as a medium for e-learning, particularly for developing technical knowledge and skills.

- **Planned experience outside the organisation**: These may include secondments to other divisions or other companies. In addition, study tours and visits to competitors and supplier can provide fruitful learning experiences.
- **External courses.** These may consist of short full-time courses or longer courses, often leading to a qualification. In both cases, it is important to examine how well the course meets the persons training needs and link to the organisational objectives.

- **Self-Managed learning.** This is an ultimate goal of employees rather than human resources departments taking full responsibility for their learning. Logbooks and records of progress are often used and provide a stimulus for further learning.

**Grafting**

With the help of grafting the knowledge can be migrated between firms. Grafting is a learning process by which the firm gains access to task that was not available in the firm previously. This is typically got through merger, acquisition or alliance, by this the knowledge directly pass between the firms such as transfer of technology or other form of explicit knowledge (Mishra, 2009).

According to Fensel, et al. (1999) Grafting is the branch of knowledge acquisition. Organization gets new knowledge with the process of congenital learning, vicarious learning, experimental learning, Grafting and searching.

Huber (1991) thinks that Grafting knowledge indicates that new knowledge can come to an organization in the form of a new person but not as “pure” or impersonalized knowledge. Organizations get new knowledge through grafting or employing new members and lack of knowledge and skill within the organization can be overcome. By grafting and acquiring on new members organization frequently increase their store knowledge. Some times in the case of acquisition of whole organization grafting is done on large scale basis. For getting complex forms of knowledge, grafting is faster than gaining through experience and more complex than gaining through imitation. Rate at which organizations take in new knowledge is increasing continuously. Because of it grafting will become more frequently used approach for organizations to get quickly knowledge that is new to them (Huber, 1991).

### 2.5.4 Key aspects of creating knowledge sharing culture

In views of Gurteen (1999), changing a culture is not very easy it’s a tough job. Following aspects might be considered while creating knowledge sharing and supportive culture.

- **Motivating Knowledge Sharing:** Gurteen (1999) added that, when you are going to mold your culture, start from motivating organizational members to share their knowledge. Motivate members see for themselves that knowledge sharing is in their personal interest. As, the old concept was "knowledge is power". But, today it needs to be clearly understood that "sharing knowledge is power". Motivate them; make your knowledge productive by sharing it, before someone else with that same knowledge will do that. By sharing your knowledge, you can gain more then you lose.

- **Making it happen:** Gurteen (1999) added a very important point, start to practice knowledge sharing it at your level and that is the most effective way to create a knowledge sharing culture. Author’s personal view is that knowledge sharing starts at the individual. Leaders of the organization have more influence use it and if you
believe that knowledge sharing can help your organization then encourage other members to do the same.

- **The Role of Technology**: Gurteen (1999) talked about the role of technology. Technology is a key part of changing the corporate culture to knowledge sharing one and plays a crucial transformational role. In several ways it is technology that has made knowledge sharing a reality. During past years, it was impossible work collaboratively with co-workers around the globe or share knowledge. Today it is a reality to use technology while sharing knowledge effectively. To making good use of knowledge sharing technology it is necessary to implement well and train and educated members.

- **Rewarding Knowledge Sharing**: Gurteen (1999) have also considered reward for knowledge sharing. Many experts agreed that, to encourage knowledge sharing rewards must be put in place. Experts suggested, that to encourage knowledge sharing, that an ideas database should be created and that people should be paid for their contributions.

### 2.5.5 Reward and recognition schemes for knowledge sharing

Bau and Dowling (2007) states incentives are instruments to motivate employees, which are applied by an organization. In the literature there are two types of incentives mentioned which are monetary incentives and non-monetary incentives. They added more, monetary incentives are in the form of salary increment, bonuses and performance-related pay, while non-monetary incentives are represented by some forms of recognition such as career development, recognition and some special benefits. Monetary incentives can only satisfy basic needs of individuals. On the other hand, non-monetary incentives can be useful to reinforce specific behaviours of individuals with recognition and status (Bau and Dowling, 2007).

Often incentives to share knowledge may not apparent to stakeholders or are insufficient to overcome perceived threats. In views of Jashapara (2004), reward and recognition schemes can play a vital role to enhance employee’s motivation and interest. He has elaborated more with referencing some organizations has adopted ‘Miles for knowledge sharing’ similar to air miles used by travel companies. In this scheme a national number of miles (e.g500) to each employee, and also he is able to give others for their helpful ‘knowledge-sharing behaviours’. Individual’s totals added up and, at the end of the year prizes are awarded to those who showed exceptional ‘knowledge-sharing behaviours’. Author has also presented example of Buckman Laboratories. They organize on-off events at fashionable resort with 150 employees attending who had exhibited the greatest ‘knowledge-sharing behaviours’. They have given one laptop to each employee and participated in a workshop on how to improve knowledge management practices. Knowledge sharing rose dramatically due to these initiatives.

Jashapara (2004 added that theme behind ‘reward and recognition schemes’ is that employee dedication and engagement results greater performance. Performance will be rewarded lead to employee commitment and satisfaction. He has presented four broad types of incentive-based schemes by (Casey, et al. 1992). Those are as follows:
Individual payments by results (PBR): This scheme based on the relationship among incremental pay and incremental output. These types of schemes can provide employees greater opportunities and freedom to achieve high earning.

Collective payment by results: This is related to PBR but more focused on group, department and division. It confesses that individual PBR can be divisive for group working and long term knowledge sharing. But still, this scheme rewards cooperative behaviours.

Collective bonus schemes: The purpose of this scheme is provide greater cooperation among department to achieve cooperate goals and to attract and preserve the right staff. This scheme can be a profit sharing scheme that allows employees to buy company shares on discount. A critical point in these schemes is the percentage bonuses to an employee’s total compensation. If individual have small then there is need to convince them to change behaviour.

Performance-related pay (PRP): This reward and recognition scheme based on the assessment of employee’s performance. PRP scheme allows managers to identify high achieving employees as well as the ‘deadwood’ or low-achieving employees. The purpose of this scheme is to enhance employee’s motivation and encourages certain behaviours and attitude. Initializing knowledge-sharing behaviours and KM practise on the everyday agenda.

2.5.6 Knowledge Worker

According to Pardo, et al. (2006) Attention to inter-organizational information systems has grown substantially in both theoretical and practical terms in recent years. Environmental factors of globalization, increased security concerns, rapid technological change, government reforms, and the demands of knowledge work have created pressures for organizations to improve information sharing and integration capabilities across organizations.

Concept of Knowledge worker is worth to discuss here because an organisation that does not perform knowledge management and does not compensate knowledge workers based on their contribution to the company's knowledge will be at a significant competitive disadvantage in market (Demarest, 1997, p.383). Who is the knowledge worker? What is his role in learning organization? How knowledge worker can influence the knowledge sharing? These questions carry high weights and important to discussed and answered. Nonaka and Takeuchi (1995, p. 7) state that Drucker defines the knowledge worker as a knowledge executive who knows how to allocate knowledge to productive use, just as the capitalist knew how to allocate capital to productive use. In views of Harrigan and Dalmia (1991) knowledge worker is a key employee who creates intangible value-added assets and carries those assets in their heads when he changes employers. Nonaka and Takeuchi (1995, p. 151) called knowledge worker as knowledge-creating crew and they added that everyone in knowledge-creating company is crew it includes font-line employees, middle managers and top managers. This crew is made up of knowledge practitioners, knowledge engineers and knowledge officers. Nonaka and Takeuchi (1995) defined the roles for each crew member. In their views Knowledge Practitioners are responsible for accumulating and generating both tacit and explicit
knowledge. Knowledge Engineers are responsible for converting tacit knowledge into explicit and vice versa, while Knowledge Officers are responsible for managing the total organisational knowledge-creation process at the corporate level.

Lang (2001) said that knowledge worker will have to acquire new knowledge every four or five years. She discussed the nature of the knowledge work in his views knowledge work deals with wicked problems. These problems have characteristics like they cannot be easily defined; they have no right or wrong solutions and they have no objective measure of success etc. Wicked problems can only be dealt with satisfactorily through discussion, debate and deliberation among team members which leads to compromise and reconciling of different perspectives. Knowledge work is dominated by communication, discussion, deliberation, argumentation, debate, and negotiation.

Tianxiao (2009) said Knowledge worker plays a lot of roles, such as knowledge container, main producers of company’s value, and most important resource for improving the core competence, and so on. In his views without the capacity for sharing knowledge, no business network can utilize the special resources and capabilities of its members, nor can it create new knowledge. Tianxiao (2009) discussed the motivational factor among the knowledge workers in his views taking different measures to satisfy the worker will play the role to the process of motivating.

2.6 Communication and Learning

Learning only occurs when the organization acquires knowledge. This knowledge may come from outside the organization, as well as from previous knowledge structures, or the rearrangement of existing knowledge (Baltrusc, 2001). In views of Tsai, et al. (2010) learning organizations should create “increments of collective knowledge as a vital resource to be used internally in building agency and externally in creating competitive advantage. Organizations have to continually learn in order to provide superior service to customers. Tsai, et al. (2010) mention in their conference paper learning organization emphasizes that individuals in an organization are the focal point for sharing organizational information and creating knowledge. Organizations not only have the ability to raise creativity and efficiency through individual learning; they can also satisfy employees’ job demands and improve the organizational commitment of the staff by promoting the idea of a learning organization. Organizations can improve staff members’ ability to reflect and learn continuously, improving skills and abilities of the staff members.

According to Trevizan, et al. (1998) the essence of the new management style is the ability to communicate, which makes communication fundamental for learning, for the coordination of group activities and therefore for actually putting into practice the process of managing and planning. There is a growing body of evidence detailing the very real impact of technology on both formal and informal learning, particularly pointing at changes in behaviour at learner. So, Computer assistance learning is becoming a fundamental pillar.

Elói (2007) said that communication is a resource which allows the core administrative leadership to get closer to the lower level workers with the purpose of understanding the activities of each one of them, sharing ideas and visions, and learning about the variables
which work well and those which do not, managing on-going improvements and developing a system in which team work is a pillar.

### 2.6.1 Learning Organization

Learning organizations are able to transform themselves while facing multiple complex forces. They are designed deliberately to facilitate learning, where people are continually learning how to learn together. Organizational learning has become a central theme for organizational and management theorists and practitioners. Improvements of learning processes are viewed as one of the major determinants of organizational effectiveness and sustainable competitive advantage (Senge, 1990). Peter Senge (1990) work gave the popularity to the notion that learning should be a way of life in organization. He presented five disciplines which characterize the learning organizations. Five disciplines are personal mastery, mental models, shared vision, team learning and systems thinking.

Moreover, Watkins and Marsick (1993) have identified six action imperatives for building learning organizations. The action imperatives are:

1. To create continuous learning opportunities.
2. Promote dialogue and inquiry.
3. Encourage collaboration and team learning.
4. Establish systems to capture and share learning.
5. Empower people towards a collective vision.
6. Connect the organization to its environment.

If the five principles of a community of learners are compared with the perspectives of Senge (1990) and Watkins and Marsick (1993) from an organizational theory framework, the following common themes can be identified.

- Shared perspectives.
- Collaborative or Team learning.
- Personal learning which is on-going and strategic.
- Opportunities for dialogue and inquiry, and leaders who support and guide learning.

### 2.6.2 Communication

Organizational communication is a basic factor that can impede or promote the knowledge sharing within the groups. To maintain dominant advantage over competition in today’s highly competitive discipline, all available knowledge must be utilized reasonably and practically. Moreover, with the development of new technologies, and particularly e-collaboration and communication technology, groups have evolved to encompass new forms of interaction and collaboration (Hassandoust and Kazerouni, 2011).

According to Hoof and Ridder (2004) Organizational communication refers to both the communication climate of the organization as a whole (both intensity and experienced quality of organizational communication) and the use of different instruments for communication. Hassandoust and Kazerouni (2011) mention e-collaboration tools such as videoconferencing, group support systems (GSSs), distance education tools (e.g., Blackboard, Web CT), and
more commonly, email have evolved exponentially to facilitate the communication. The new metrics of time and distance modify human interactions and, indeed, turn the classic network of face-to-face relationships into a network of virtual relationships.

Hassandoust and Kazerouni (2011) added that the modification of the nature of human interactions is the immediate correlate of a faster spread of information and sharing knowledge supported by ICTs. Electronic collaboration and communication is the purposeful use of networking and collaboration technologies to support teams in the creation of shared understanding toward joint effect. This concept has been developed through many years of research in how people use various collaborative tools in the purpose of sharing knowledge to achieve their tasks and goals. The electronic tools of communication are no longer treated as repository within knowledge management but are regarded as collaborative tools in today’s knowledge-driven organization. Tretteh (1999) said that virtual organization is broadly defined as a set of flexible and short-term multi-partner relationships among independent economic agents, spanning multiple time zones and wide geographic locations, and mediated by networked information and communication technologies.

**Impact of technology on communication**

Computers have drastically reshaped the way we collect and distribute information. They have become so popular that we see and use them in many different parts of our lives. Communication can become a reality that we can carry around in a pocket or briefcase. New devices and services will speed our entry into the Information Highway by giving us round the-clock access to people and data (Perugini, 1996).

According to Craig and Steven (1997) employees in the business world are increasingly asked to utilize a growing list of communication technologies. Unfortunately, recent research suggests that employees do not feel prepared to use competently most new communication technologies. While talking to the apprehension associated with the technology they said some new communication technologies remove the oral interaction normally associated with communication and replace it with a written mode that may induce less apprehension (e.g., computer conferencing); however, several new communication technologies make oral communication more possible (e.g., most phone-based technologies). Many of the new technologies are primarily for communication purposes (e.g., email, online discussions, advanced phone features such as voice mail).

The success of information system development in multicultural organisation can depend heavily on effective knowledge sharing across boundaries. Internet is the new communication medium. This new communication medium is the greatest and most significant achievement in the history of mankind and has within only a few years changed civilisation and communication in that it has narrowed both the distance and speed of communication (Charmaine, 2004). There are several communication mediums has been used by firms to get better results discussing them all is beyond the scope of the research.
2.6.3 The Role of Storytelling and Chat at Coffee breaks

According to Mitchell (2005) in organizations regular meetings for the purpose of discussing work-related experiences provide an avenue for sharing knowledge that generates a collaborative environment and one through which everyone benefits. A valuable avenue for knowledge sharing occurs during social interaction maybe during the coffee break, or at the water cooler, or chat over lunch, and it is not uncommon in those discussions for storytelling to be used to illustrate examples of points to be made. Often, stories and experience are linked, meaning stories transform into experience and experience turns into stories and says that storytelling goes on almost continually. It is evident from those views that stories carry a tremendous responsibility and not enough attention is being paid to their value. Mitchell (2005) added that People like to tell stories, and people enjoy listening to them even though there may be doubt surrounding the truth of what is being said. Socializing in a formal or informal way provides opportunities for stories to be told as people relate their experiences and it is through the medium of storytelling that people are encouraged to share knowledge.

There is need to discuss the workspace for helping out the storytelling or experience sharing. Steinlin (2005) presented several ways to optimize workspace to help in knowledge sharing are:

- **Mix and match**: Put people from different sectors/divisions in rooms together so they know what the others are doing. More room for cross-fertilization! Is there a specific person/section for coordination of knowledge sharing? Or other people critical for this function (knowledge brokers)? Put them at busy intersection of the building (e.g., near the entrance) where people pass by a lot, so everyone knows who they are and people will drop by a lot.

- **Share lunch**: This is the ideal opportunity for knowledge sharing between colleagues who may not do so during regular business.

- Along the same lines put a nice standing table in an open hall-area, near the coffee machine. Spontaneous knowledge sharing is guaranteed to occur. Also, include a few comfortable corners/spots where people can have informal meetings, and notice boards or pin boards near each department for people to hang up their announcements or posters or etc.

Considering workspace, there are some other elements should also be considered as Robinson (1996) talked about empowerment and other concepts which influence learning. In views of Robinson (1996) total approach to learning in an organizational setting includes (amongst other qualities) empowerment of people. Concepts such as negotiated meaning, reflective learning, co-construction and guided assistance constitute some of the processes which empower learners in group contexts.
2.7 Adopted Knowledge Framework of E & Y

As E & Y is a global PSF, to see how PSFs promote knowledge sharing culture their knowledge framework can give better understanding. So, we have reviewed E & Y’s knowledge framework and adopted a specific part related to our study. Hope (1999) has provided details about E & Y knowledge framework.

![Figure 2.1: Adopted from E & Y’s Knowledge Framework (Hope, 1999)](image)

To be more specific we adopted “People and organization” part from E & Y’s knowledge framework. As, purpose of the study was related to promotion of ‘knowledge sharing culture’ because of this we have chosen” People and Organisation” from E & Y’s knowledge framework to make our research more narrow. In knowledge sharing culture, to share and collaborate, people work together more effectively to making organisational knowledge more productive (Gurteen, 1999). We were also interested in people and organization part because categories like culture and values, reward and recognition, staffing and deployment, communication and learning related to our purpose. Furthermore, we have used these categories in interview questions, findings and discussion.
3. Method

Objective of this chapter is to provide an insight into the manner in which this research study was conducted. First it provide the Philosophical worldview of the research thereafter, the research strategy, research setting, data collection procedure, role of researchers and methods for analyzing empirical findings. Next, the quality assessment of the study was discussed with validity, reliability, and ethical considerations for the research.

Yin (2009) described research design as an action plan for getting from here to there, where here may be defined as the initial set of questions to be answered, and there is some set of conclusions about (answers to) these questions. Another way of thinking about research design is as a “blueprint” of research, dealing with at least four issues: what questions to study, what data are relevant, what data to collect, and how to analyse the results.

3.1 Philosophical Worldview

We have adopted a social constructivist worldview to conduct qualitative research. Creswell (2009) states social constructivist researchers’ often deal with the process of interaction among individuals.

“Social constructivists hold assumptions that individuals seek understanding of the world in which they live and work. Individuals develop subjective meaning of their experiences” (Creswell, 2009, p.8).

As Creswell (2009) states, in social constructivist worldview goal of the researcher is to rely as much as on the participants’ views. In our study, we relied on the participants’ (professionals from audit, tax and accounting departments) views. Creswell (2009) also mentioned in social constructivist worldview questions should be general and broad so that participant can construct meaning of situation. In our study all questions were open-ended so participant can construct meaning of situation.

3.2 Research Strategy

We have used exploratory case study as our strategy of inquiry. Creswell (2009) states case study is suitable when researcher explores in depth activity or process.

“Cases are bounded by time and activity, and researchers collect information from various data collection methods over a sustained period of time” (Creswell, 2009, p.13).

In this case study we have collected data from multiple methods such as interviews and observations over a sustained period of time. This case study includes in-depth interviewing and participant observation of a situation.

Yin (2009) states case study used to understand the real life phenomenon to go in depth.

“The case study cope with the technically distinctive situation in which there will be many more variables of interest than data points, and as on result relies on multiple sources of evidence” (Yin, 2009, p.18)
Yin (2009) states case study research includes both single and multiple case studies. As we are focusing on a single case i.e. E & Y (Växjö) branch. This will allow us to understand phenomena within their single real-life settings.

3.3 Research Settings and participants

Our study has been conducted at E & Y (Växjö) Sweden. We have chosen E & Y because it is one of the largest PSF in the world. We selected E & Y (Växjö) branch because aim of the study was to investigate promotion of knowledge sharing culture at local branch of a global PSF. In this way, E & Y (Växjö) branch was best suited to our research purpose. The Firm is situated in rural area of Växjö. There are three main departments with 30 employees at E & Y (Växjö) branch. These three departments are Audit, Tax and Accounting. More details of each department have been given below.

E & Y is a global organization of member firms in more than 140 countries, headquartered in London, UK. E & Y has four main service lines and share of revenues.

- **Assurance** (47%): comprises Financial Audit (core assurance), and Fraud Investigation and Dispute Services.
- **Advisory Services** (17%): consisting of four subservice lines: Actuarial, IT Risk and Assurance, Risk, and Performance Improvement.
- **Transaction Advisory Services (TAS)** (9%): includes commercial, financial, real estate and tax due diligence, mergers and acquisitions, valuation and business modeling, corporate restructuring and integration services.

At E & Y almost 141,000 professionals work together to deliver assurance, tax, transaction and advisory services. E & Y is recognized for creating a corporate knowledge-driven culture, developing knowledge workers through senior management leadership and creating a learning organization. Employees are united by their shared values and an unwavering commitment to quality. They make a difference through leading practices that develop their people, help their clients and strengthen their communities. Their collaborative culture supports the personal and professional success of each individual.

The Participants of our study were professionals from audit, tax and accounting departments. As mentioned above, there are 30 employees at E & Y (Växjö) branch. We have visited and explained the purpose of our research. Due to their tough schedule they allow us to take interviews from 6 professionals. The participants were 4 males and 2 females.
Table 1: Characteristics of the Participants

<table>
<thead>
<tr>
<th>No</th>
<th>Position</th>
<th>Working Experience at E &amp; Y</th>
<th>Gender</th>
<th>Nationality</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Senior auditor</td>
<td>5 years</td>
<td>F</td>
<td>Swedish</td>
</tr>
<tr>
<td>2</td>
<td>Junior Auditor</td>
<td>1.5 years</td>
<td>M</td>
<td>Swedish</td>
</tr>
<tr>
<td>3</td>
<td>Tax Advisor</td>
<td>2 years</td>
<td>M</td>
<td>Swedish</td>
</tr>
<tr>
<td>4</td>
<td>Tax and Risk Advisor</td>
<td>3 years</td>
<td>F</td>
<td>Swedish</td>
</tr>
<tr>
<td>5</td>
<td>Junior Account Officer</td>
<td>1 year</td>
<td>M</td>
<td>Swedish</td>
</tr>
<tr>
<td>6</td>
<td>Assurance Senior</td>
<td>3 years</td>
<td>M</td>
<td>Swedish</td>
</tr>
</tbody>
</table>

3.4 Data Collection

Data has been collected from March till May, 2011. We have conducted interviews and observations.

3.4.1 Semi structured interview


“Semi-structured interviews will enable adaption to each respondent and interview setting, by allowing us to: change formulations of the questions, reorder them, and follow up with new questions if needed. A problem with a less structured approach is the increased difficulty of carrying out the analysis due to the complexity of the information gathered.”

We have conducted the semi-structured face to face interviews from professionals at E & Y (Växjö) branch. We have taken six interviews. One interview has taken approx. 30 minutes. Every interview started with the ice breaking questions and follows the interview protocols see (Creswell, 2009, p.183). The interview questions (see Appendix A) were derived from the theoretical frame work. Moreover, Interview questions were divided into four main categories adopted form E & Y knowledge framework. Those categories are culture and values, rewards and recognition, communication and learning, staffing and deployment. There are four to six questions in every category (see appendix a). We have recorded and transcribed all interviews.
3.4.2 Observation

Creswell (2009) has identified four types of observations which are complete observer, complete participant, Observer as a participant (Participant observer) and participant as observer. In our study we played the role of participant observers. In participant observers role of researcher is known and researcher can record information as it occurs Creswell (2009, p.179).

To assist the data collection phase, we have taken permission to observe their daily practises of knowledge sharing twice in a month. As participant observers, we observed their activities by visiting different departments, attending seminars and joining them during coffee breaks. We have taken the notes of the activities that are going down in our research site by following the Observational Protocol (see Appendix B). All these sources of evidence will allow addressing a broader range of views by our participants. Moreover, by triangulating our data, the events or facts of this study have supported by more than a single source of evidence (Creswell, 2009, p.181).

3.5 Role of Researchers

According to Creswell (2009), qualitative research is interpretive research because researchers directly involved with participants. We are two Researchers and both are students. We are not employees of our chosen company, so have a natural role to play that help us to raise issues. To get access to our research site, first we have made a contact by phone and then they allow us to visit and for detail discussion. Creswell (2009) has also mentioned considering ethical issues also comes under researcher role, as in our case participants are KM professionals, there time is very precious and during interviews if they have to leave urgently for another meeting we will wait or re schedule it.

3.6 Data analysis

According to Merriam (1988) the data collection and data analysis must be simultaneous processes in qualitative research. So we will start to analyse the data as we start collecting the data. We have chosen hermeneutical method for data analysis.

According to Ratcliff (2008) hermeneutical analysis is about making sense of a written text. Hermeneutical analysis applied after transcribing all interviews in written form. He states that:

“It’s not just looking for objective meaning of text, but meaning of text for people in situation. Try to bracket self out in analysis, tell their story, not yours. Use their words, less interpretive than other approaches”

The hermeneutical analysis provided us to look for the meaning of text, collected from interviews and documents of E &Y (Ratcliff, 2008).

As Creswell (2009) has given a road map to analyse data (see Figure 3.1). We started form bottom by collecting raw data from interviews and observations. First, we organized the data collected through interviews and observations. Second, we transcribed all the raw data from interviews and
observations. Third, we read all the transcribed data carefully and categorized it. After that we created different themes and subthemes from the data and then will interpret the meanings of these themes and categories.

3.7 Validity
To check the accuracy of the findings we have used different strategies.

- We have established correct operational measures for the concepts being studied. We have collected data from multiple sources like interviews, observations and from their documents that will overcome the deficiencies of each other and has got more accurate findings.

- For accuracy of quality of finding we will send back final report or specified description to participants. We will involve participants by follow up interviews to comment on the findings into this procedure.

- Moreover, we have spent prolonged time to convey the details about the site and all participants (knowledge consultant, administrative staff and knowledge auditors) in this way we shall collect in depth understanding phenomenon. According to Creswell (2009) there are more accurate and valid findings when researcher got more experience with participants in actual settings.
3.8 Reliability

- Qualitative reliability indicates that approach being used is consistent across other researchers and projects. Reliability procedure is used to make sure that there are no mistakes in the transcripts. In qualitative research it is preferred to make documentation of all of your procedures of case studies. Make your documents as many steps of procedure as possible (Creswell, 2009).

- We have documented of our procedures on every step. Also we have tried our best to remove drift and errors by comparing data (recorded and transcribed). We have chosen those informers who provide us reliable and authentic data. As we have discussed above that we have used multiple methods of data collection and analyses that strengthens reliability as well internal validity. Merriam (1988)

3.9 Ethical issues

Ethical issues are very important in almost every research. During our study we have considered the following issues:

- We have clearly informed the informants about the purpose, methods and intended usage of the collected data.
- We have taken permission from both university and informants.
- Before starting our research we have clearly informed the participants about all data collected devices and activities.
- We haven’t force the informants if interviews will delay or interrupt due to some reasons.
- Assurance of the confidentiality has given to the participants.
- All interviews have been taken in friendly environment. No interview has taken in stressful situation.
- All research reports will be available for informants.
- Before reporting the data we have considered the informants interest, rights and wishes.
4. Empirical findings and Results

In this chapter we presented the findings that our empirical work has provided. We have presented concise summary of the interviews and observations also with some specific quotations from the interviews that highlight the research question. All interviews have been conducted in English and all presented quotations are original. We have presented interview findings under same categories as used before for interview questions. The following categories were adopted form E & Y framework and sub- categories based on important aspects that came out of the interviews to make it more hierarchal. Following sub- categories will provide readers a more specific and clear picture of findings.

4.1 Culture and values

As organisational culture is informally guides the behaviour of people at all company levels. In this section we will present findings related to E & Y culture and values. After exploring things, we found lot of very informative aspects regarding E & Y’s culture and values. Following, we have categorized our results and findings.

4.1.1 Culture type of E & Y (Sweden)

As, mentioned above in theoretical framework, there are several culture types. Every culture type has different configuration. Different organization has adopted different culture types. Our findings show that at E & Y (Växjö) branch, they are very open and their partners and juniors are very close, there is no level gap among them. We have talked with one senior auditor about E & Y global culture, and she agreed that different cultures have impact on the same organization. She has given an example of E & Y (Germany), there is huge level gap between boss and other employees, and they are not very close. It seems a very big difference. It also shows that different regions have different impact in the same organization.

“We are very open here and our partners and juniors level is not much different, like we have not level difference between us”  
(Senior auditor E & Y Växjö)

4.1.2 Knowledge and Information Sharing

As we have mentioned above that, organization’s culture that supports knowledge sharing with its norms, values and beliefs might be knowledge sharing culture. By discussing this lot of questions came up like, how much knowledge sharing is happening, what are the means to share knowledge, and people are willing to share knowledge or not. By putting these questions in front of some auditors, we got that E & Y’s employees share knowledge directly with others, both juniors and seniors.
“Everyone help each other, everyone share with each other and lot of sharing knowledge and information all the time.”  
(Senior auditor E & Y Växjö)

Employees at E & Y (Växjö) branch work in teams that help to sharing knowledge from experienced members towards some juniors. It’s very dynamic that employees work as teams and always try to share knowledge. Here one question arose that if anyone has some problematic situation then who will help him/her. In this E & Y’s scenario is like, he/she have some problem, first they contact with senior then the manager and after that partner in charge of the branch. Sometimes, someone who has seen before the same question tell them what to do.

“It’s very dynamic that we work with a lot of teams and we always share knowledge”

(Tax Advisor E & Y Växjö)

In some firms people share knowledge during coffee break but at E & Y (Växjo) people mostly talk about general things or about something new but not particularly office matters.

“We always have coffee breaks together twice a day. We try to not talk always about the work”

(Assurance Senior E & Y Växjö)

4.2 Rewards and Recognition

At above we have talked much about rewards and recognition for knowledge sharing. Motivation towards sharing knowledge is always very important. Following categories are related to E & Y Reward and Recognition.

4.2.1 Performance based rewards

E & Y have performance based rewards and bounces for their employees, for instance if any consultant or sales person take client to the company then there is bonus for him/her. There is also bonus for an employee who works extra ordinary.
4.2.2 Rewards specifically for knowledge sharing

While talking about incentives and rewards for knowledge sharing, mostly respondents have no knowledge about any incentive and rewards. We haven’t found any incentive and reward system here at E & Y (Växjö) specifically for knowledge sharing.

“Yeah, we get bonuses but not specifically for knowledge sharing.”

(Junior Auditor E &Y Växjö)

Some participants agreed to have incentive and reward.

“By having rewards and recognition employee share more with others that is also beneficial for company.”

(Junior Account Officer E &Y Växjö)

4.3 Communication and learning

As above Bartol and Srivastava (2002) has talked that, “Organization knowledge is created through communication and individual learning among co-workers”. Following are some categories, E & Y have adopted for communication and learning.

4.3.1 Seminars and meetings

E & Y organize seminars and meetings to learn and communicate. They call network of people who came and attend these seminars. They have also small meetings in auditing group and in accounting group and different departments.

“We have a lot of seminars but mostly we have education that is internal”

(Senior auditor E &Y Växjö)

As this is also perception in organizations that people ignores seminars and feels boring. But employees can take part happily if they got paid.

“All seminars are in working hours and employees got paid for whole working day.”

(Tax and Risk Advisor E &Y Växjö)
4.3.2 Awareness of new trends

As, E & Y (Växjö) is a small branch, it is very important to keep an eye on how ideas and knowledge come from main branches and other countries to them. E & Y do this by sending electronic newsletters and sometimes organizing meetings.

E-newsletters

E & Y have email contacts and they send e-newsletters in the world, Europe and Sweden all the times and whenever new things come up employees receive emails from departments. Moreover, employees from small branches can learn faster and gain knowledge about new things and strategies by following these newsletters. There is also one perception that newsletter can be ignored.

“Yes its true, newsletter ignored that comes from E & Y Global because it may contain something specifically for that region.”

(Assurance Senior E &Y Växjö)

It’s good way to learn about new things, employees can get a lot of information from these newsletters but it’s depend on every employee who want to read or not. Sometimes, if it is important thing then it’s mandatory that employee should read and perform. Otherwise is possibility to lose that information. These newsletters sometimes came up with very useful information or solutions that employees might be needed.

“If something big to be share we have meeting along the country and everyone come down and meet, everyone has the possibility to show things and tell everyone else”

(Senior auditor E &Y Växjö)

4.3.3 CoP

Today every firm have databases, website or community for employees, where employees can share problems and solutions. E & Y have their internal website for Sweden, what’s happening in company all on that website. E & Y have also specified one for Kalmar and Växjö region.

In this way employees can follow what happen and if something special that they have to know, they can always ask to department and find helps with structures and different questions. Employee’s information is also there where we get some answers. E & Y employee’s internal email is called ‘lotus mail’. There is lot of workshops in their internal email.

E & Y have different databases working as online CoP where they put their questions and then look for answers. In this way E & Y have both local and global CoP where employees share ideas. It’s also very impressive that employees help voluntary. Junior auditor told that,
in august he has done the same with one employee to help him in work and also after work about the city.

“We have internal website for Sweden and its over to global one. But normally we look at the Swedish one.”

(Junior auditor E & Y Växjö)

4.3.4 Codification as learning

Professionals services firms are usual very keen to store projects or case details in codified form, known as explicit knowledge or codified knowledge. That is always helpful for those employees who want to learn or review any previous case. In our case, E & Y have central log where they save all documentation. Our respondents haven’t mentioned names of those databases due to company policies. But we got to know that they have different database depending upon the case.

“It is also possible to check and review saved data anytime.”

(Junior Account Officer E &Y Växjö)

They save whole client map including everyone’s review and feedback. For saving data E & Y have three main programs, one for small companies one for medium and one for large. Every company’s project will be documented in one of these programs, depending on how many key members how many hours. Every year E & Y enclose the annual record or annual documentation, they can back to see what they have done. In this way IT department can help them wherever needed. By going into more depth, E & Y has some enabled some ‘Hierarchical’ steps to find any specific case.

“For every client we have data base and system, depends upon how big the case is”

(Junior auditor E &Y Växjö)
4.4 Staffing and deployment

Professional services firms like E & Y based on their intellectual and human capital. Firms have strategies while introducing new employees. E & Y hire and train their employees under following categories.

4.4.1 Grafting

E & Y recruit new employees in August and January; those who start in August have two week training. Those employees have two days introduction at their Stockholm office, where new employees come and meet gets information from HR that how to work.

4.4.2 On-job training

E & Y has scenario about helping new employees. It is understood that, when you start you have lot of questions. In Gothenburg and Stockholm, E & Y have reserved one person who answers their questions. But here at E & Y (Växjö) branch, employees are not so many so they help each other.

“Here at E & Y, mostly the person who is last person to the new comer takes the responsibility he knows that what type of questions comes when you start.”

(Assurance Senior E & Y Växjö)

At E & Y (Växjö) every employee has a counselor and partners even the boss of the office has a counselor. That is the counselor who makes evaluation meeting with at least one probably two in year. If you have any question you can get answer from counselor after discussing the problem. That’s the formal thing. The above quotes have shown E & Y’s mechanism to absorbing new employees, train them and mold them in their fashion.

“We have 30 people here there is not unusual help for that person. We help each other you can go to everyone with your questions.”

(Senior auditor E & Y Vaxjo)
Observations

We have taken permission to observe their daily practises of knowledge sharing twice in a month. Aim of observations was to assist finding from interviews.

Table 2: Details of sessions observed

<table>
<thead>
<tr>
<th>Session no.</th>
<th>Location</th>
<th>Observation done during this session</th>
<th>Time slot of the session</th>
</tr>
</thead>
</table>
| 1.          | E & Y (Växjö) | In this session:  
  - We observed their daily practises of knowledge sharing during working hours. By visiting audit department we found that during a project meeting, six team members were sitting around the conference table with their laptops, and they were discussing information directly. Observation shows that there is no hesitation in information sharing.  
  - By monitoring of their behaviors among each other, we found them are working as a unit helping each other.  
  - We monitored their interaction local communities on intranet. They put their questions on these communities and then look for answers.  
  - We attended a seminar which was on internal education. Employees participated well during discussions in the seminar. | 14 March, 10.00 am – 12.00 am CET.  
14 March, 1.00 pm-3.00pm CET. |
| 2.          | E & Y (Växjö) | In this session:  
  - We observed the scenario of helping and training of new employees. We found all senior employees help juniors. For example at audit department, a senior employee was guiding a new employee about some tasks.  
  - During the coffee and lunch breaks the professionals prefer to talk about the general matters rather then work matters. | 28 March, 10.00 am – 1.00 pm CET. |
5. Analysis and discussion

In this chapter we merged our empirical findings/results with the theoretical framework and supporting literature. By conducting hermeneutical analysis method we have looked for the meaning of text, collected from interviews and observations. As above, different authors have presented “Best practices” in the KM literature and different knowledge sharing frameworks above, we will now elaborate them more specifically with regard to findings. Moreover, we will evaluate, explain and comment on the results, and compare our findings with previous research to make a solid discussion. We have structured analysis and discussion by following the same categorical order as used in our interview questions and findings. The following categories adopted form E & Y framework and sub- categories based on important aspects that came out of the interviews to make it more hierarchal. By following same categories and categorical order in interview questions, findings and discussion will help readers to be in the same context.

5.1 Culture and values

As, we have presented our findings related to culture and values in different categories. Those are as follows:

5.1.1 Culture type of E & Y (Sweden)

As Kotler (1999) states, organisational culture is a “system of values and beliefs shared by people in an organisation.” In our case senior auditor has highlighted some values and beliefs of E & Y. Most important thing is that, they are very open here and their partners and juniors are very close. There is no level gap between them. Perlitz and Seger (2004) analyzed “Nordic cultures” according to them these cultures show extremely low power distances and very low masculinity scores. The desire to appear as a “big chief” seems to be totally removed from the Scandinavian mentality. E & Y (Sweden) has exactly the same ‘Nordic culture’ with low power distance. Partner or boss has no desire to be a “big chief” here in Sweden. Values and beliefs of E & Y are to help each other, share with each other, in this way employees share lot of knowledge and information all the time. E & Y (Sweden) culture also related to “supportive culture” that is friendly and where workers tend to be fair and helpful to each other and to the organization. Both “Nordic” and “Supportive Culture” have some common things like friendly, helpful and fair. In contrast, at E & Y (Germany), there is huge level gap between boss and other employees, and they are not very close. It seems a very big difference. Perlitz and Seger (2004) have mentioned above about the ‘Nordic management style’ that is very decentralized and democratic. This local branch has same decentralized and democratic management style. It is understood that knowledge sharing can happen when everyone contributes despite any level differences.
5.1.2 Knowledge and Information Sharing

In knowledge sharing culture, to share and collaborate, people work together more effectively to making organisational knowledge more productive (Gurteen, 1999). E & Y is putting a lot of efforts to promote knowledge sharing culture at small branches like (Växjö). Senior auditor pointed out that they work as teams so that everyone has opportunity to share knowledge with every team member. It is more effective and productive when you work as a team because different ideas come up with more comprehensive results.

Nonaka and Konno (1998) have defined four processes in their “SECI Model”. We have considered Socialization process, which involves the sharing of tacit knowledge between the individuals. Since tacit knowledge is difficult to validate and is very particular about time and space, it can be acquired only through shared experiences such as spending time together or living in the same environment rather than through written or verbal instructions. One junior auditor has elaborated this situation in way that, they share knowledge and information directly when they are at company, share information and questions with team members. He also added that about sharing new experiences with everyone. Everyone in this local office gather for two hours in a meeting and everyone have the possibility to show things and share their experiences to everyone else. That’s interesting but most important thing is the output that comes through these schedule meetings. As Nonaka and Takeuchi (1995) have proposed five phases of knowledge creation practices. Two of them are “Sharing tacit knowledge” and “Creating collaborative concepts”. Both are happening here at this local branch, they share tacit knowledge directly and work as teams to create collaborative concepts.

Best way is to start knowledge sharing from your own level, as Gurteen (1999) mentioned practice knowledge sharing at your level and that is the most effective way to create a knowledge sharing culture. To promote a knowledge sharing culture, leaders or heads i.e. branch manager should take initiative and set example for all employees by sharing his knowledge. As Mitchell (2005) claimed that, a valuable avenue for knowledge sharing occurs during social interaction maybe during the coffee break, or at the water cooler, or chat over lunch, and it is not uncommon in those discussions for storytelling to be used to illustrate examples of points to be made. We have discussed this scenario with our respondents, during coffee break they talk about general matters not about their job. We argue that knowledge sharing can happen during coffee breaks because people can share their experiences more freely.

5.2 Rewards and Recognition

Many authors have claimed that, reward and recognition schemes can play a vital role to enhance employee’s motivation and interest. We have divided E & Y reward and recognition in two categories.

5.2.1 Performance based rewards

According to our respondents, E & Y gives bonuses but not specifically for sharing knowledge and information. E & Y check their employee’s performance related to projects and clients. They give bonuses and incentives to increase employee’s work performance. E & Y bonus scheme is like Performance-related pay (PRP) scheme presented by jashapara (2004) that based on the assessment of employee’s performance. PRP scheme allows mangers to identify high
achieving employees as well as the ‘deadwood’ or low-achieving employees. Basically, author has presented this scheme to enhance knowledge sharing but they are just using it for employee’s overall performance.

5.2.2 Rewards specifically for knowledge sharing

According to Gurteen (1999), Experts suggested, that to encourage knowledge sharing, they argued that an idea database should be created and that people should be paid for their contributions. Findings indicate that most respondents have no knowledge about any incentive programme. Only few respondents agreed that incentive schemes can affect positively to motivate employees. In views of Jashapara (2004), reward and recognition schemes can play a vital role to enhance employee’s motivation and interest. He has elaborated more with referring some organizations has adopted ‘Miles for knowledge sharing’ similar to air miles used by travel companies. If company got employees motivation and interest then it’s more than enough, but that can be gained by rewarding their efforts.

At theory section 2.5.4 Jashapara (2004) has referred example of Buckman Laboratories who has organize on-off events. E & Y can also organize on-off events by inviting employees who had exhibited the greatest ‘knowledge-sharing behaviours’. They have given one laptop to each employee and participated in a workshop on how to improve knowledge management practices. Buckman Laboratories has got success, at their company Knowledge sharing rose dramatically due to these initiatives. E & Y can also organize on-off events to increase knowledge sharing. Above mentioned at theory section Jashapara (2004) has presented four broad types of incentive-based schemes by (Casey, et al. 1992). E & Y can also adopt any of these incentive-based schemes that might be suitable for them if they adopt. An individual payment by results (PBR) is also suitable scheme because output and increments are strongly dependent on each other. It also provides employees greater opportunities and freedom to achieve high earning. On the other hand Collective payment by results is more focused on group, department and division. As we have found, E & Y (Växjö) preferred team work for big projects. This scheme is best in this case because; people are working in teams and got rewards according to cooperative behaviours.

When we talk about Performance-related pay (PRP) scheme, this is based on the assessment of employee’s performance. PRP scheme allows mangers to identify high achieving employees as well as the ‘deadwood’ or low-achieving employees. It’s also very suitable because E & Y (Växjö) has only 30 employees so that it is not difficult for manger to identify high achieving or low achieving employees. The purpose of this scheme is to enhance employee’s motivation and encourages certain behaviours and attitude. Initializing knowledge-sharing behaviours and KM practise on the everyday agenda. If E & Y put knowledge sharing behaviours on everyday agenda then they can achieve better results.

5.3 Communication and learning

Communication and learning is an important area in organization culture. Organizational communication is a basic factor that can impede or promote the knowledge sharing within the groups. To maintain dominant advantage over competition in today’s highly competitive discipline, all available knowledge must be utilized reasonably and practically. Moreover, with the development of new technologies, and particularly e-collaboration and
communication technology, groups have evolved to encompass new forms of interaction and collaboration (Hassandoust and Kazerouni, 2011). E & Y has developed e-collaboration among employees to provide them ease to share their knowledge. They used to organize seminars send newsletters and use Cop to share and collaborate.

5.3.1 Seminars and meetings

Building archetypes collaboratively is one of the five phases of knowledge creation proposed by (Nonaka and Takeuchi, 1995). In this phase multiple departments bring their expertise into the collaborative discussion. E & Y arrange meetings and seminars in which people across from country as well from world come down and take part into collaborative discussion. But most of these meetings and seminars are on internal education. E & Y is not using it for motivation; on the other hand it’s obvious that seminars are best platform to motivate employees. To promote knowledge sharing E & Y have to motivate employees by organizing meetings and seminars specifically for knowledge sharing where top professionals motivate employees to share their knowledge. This can be happen by organizing meeting and seminars specifically on knowledge sharing. He also added that, the old concept was "knowledge is power". But, today it needs to be clearly understood that "sharing knowledge is power".

Motivate them; make your knowledge productive by sharing it, before someone else with that same knowledge will do that. By sharing your knowledge, you can gain more then you lose. E & Y can motivate in the same way and convince their employees that, by sharing knowledge they can get more instead of holding it. Also assure them that by sharing knowledge they are helping themselves, so they share more and more. We have analyzed different practices that show organization as learning organization seems as they are designed deliberately to facilitate learning, where people are continuously learning how to learn together.

5.3.2 Awareness of new trends

When we look at the Gurteen (1999) model he discussed about the role of technology in knowledge sharing and communication. Technology is a key part of changing the corporate culture to knowledge sharing one and plays a crucial transformational role. In several ways it is technology that has made knowledge sharing a reality. During past years, it was impossible work collaboratively with co-workers around the globe or share knowledge. Today it is a reality to use technology while sharing knowledge effectively. To making good use of knowledge sharing technology it is necessary to implement well and train and educated members.

Our empirical findings show that there is use of technology in the organisation. Different kinds of databases are used to store the projects and there are different kinds of newsletters are emailed to employees for making them up-to-date to latest information but such newsletters are often ignored by employees as it is mostly not concern to their job practices. Local office has the local intranet but when they communicate they prefer to stand up from the seats and directly meet the person or we can say that in local office mostly communication is by face to face meeting as it was observed by the observation.
5.3.3 CoP

Wenger and Snyder (2000) said that communities of practice remain as long as there is interest in maintaining the group. In the local office of the E & Y the main purpose of the community of practice is fulfilled in such a way that people don’t hesitate while exchanging their knowledge. E & Y have CoP where they put their questions and then look for answers. In this way E & Y have both local and global CoP where employees share ideas. Communication is vital for making interest of people in maintaining the community of practice. Employees and members are in the process of continuous learning. They learn from the expertise from their senior members every day these senior specialist people can be from the same office or maybe it is from the some other sites as E & Y is big organization consisting of 140 countries along the world.

According to (Wenger and Snyder, 2000) CoP is a group of people whose interest, experience and knowledge allow them to mutually engage in joint discussion and sharing of knowledge. In the company CoP is around specific sets of skills or subject areas and participants have a common goal or purpose like tax department have some skilled persons that are accessible through emails or calls or if there are some problems in IT related field the COP members knows the persons who can help them. Unlike teams, community membership is voluntary and based on an individual's interest in the topic associated with the community. Members of the community address problems together. The duration of the community and its members depends on the value it provides. The organization is a learning organization. Organization has implemented TEL (Technology Enhanced Learning) as employees have their local intranet application where they can post questions as get answers of frequent occurring problems. But we find a little problem here when we talk about the Technology Enhanced Learning because mostly employees of the organizations look at that local office (Swedish version) website they don’t go for English or some other language we think it can be information leakage point. One more important thing there are some decision maker that reside in top management decide that what information should be available to what person. As it was figured out during data collection phase that when the top authority thinks that this is valuable information for the employees in Växjö branch then they translate it into Swedish language and make it available. Here the gap between the cultures can affect the knowledge and Information sharing. Organization has a lot of databases where employee can put their questions and get answers.

Wenger (1998) said that that Communities of Practice are continually evolving and changing through five stages where each stage is characterized by different levels of interaction among the members and activities these five stages are potential, coalescing, active, dispersed and memorable. When we look at our findings from the Cop in organization we see that a company have the good community as we see the first two stages clearly that whenever people face the similar situation they go for finding each other and members of community comes together and discuss and recognize their potential. As for last three stages we see the members of community is engaged in joint activities, they stay in touch with each other.

In the framework of knowledge sharing given by Widen-Wulff (2007) he talked about the different organizational factors that can affect the Knowledge sharing. In his model he discussed that how knowledge is shared in organizational context i.e. between the different sites, different departments, between individuals etc. when we analyze our empirical findings with the model of Widen-Wulff (2007) we see that the communication and knowledge sharing in organizational context. Employees some time need to talk with the other departments when
they got problems related to that specific area the communication is done by emails or calls and normally they already know the person who to call if they don’t know then they go for senior team member and he/she will let them know the exact person to call or email. If the problem or situation is new to everyone then this communication could be with the person sitting in another site. Our empirical data shows that due to their knowledge sharing culture they trust on each other and everyone helps others.

5.3.4 Codification as learning

In views of Nonaka and Takeuchi (1995), all the practices of the knowledge-creation could be stored in the systematic knowledge repository and human memory. This stored knowledge could be pulled out for the future loops of knowledge-creation practices. E & Y have different data bases to store explicit knowledge related to different projects and they can pull out knowledge anytime. In SECI model there is one process called externalization that articulate tactic knowledge into explicit knowledge. In case of E & Y, there is possibility to check and review saved data anytime. The aim here is to translate highly professional knowledge of customers and experts to explicit knowledge that are easy to understand. They save whole client map including everyone’s review and feedback.

There is also one process of SECI model named combination that converts explicit knowledge into more complex and systematic sets of explicit knowledge. By following this, E & Y save data into three main programs, one for small companies one for medium and one for large. Every company will be documented in one of these programs, depending on how many key members how many hours. Every year E & Y enclose the annual record or annual documentation, they can back to see what they have done. In this way IT department can help them wherever needed. By going into more depth, E & Y has some enabled some ‘Hierarchical’ steps to find any specific case.

Our analysis shows that E & Y is doing very well with their codified knowledge by saving it in different data bases. When new employees came they can learn about any project by reviewing it.

5.4 Staffing and deployment

E & Y hire and train their employees under following categories.

5.4.1 Grafting

Staffing of the new employee always carries great importance for the company. Every organisation has its own culture so they try to adapt the new comer into their culture. In our case E & Y recruit new employees in august and January; those who start in august have two week training. Huber (1991) thinks that Grafting knowledge indicates that new knowledge can come to an organization in the form of a new person but not as “pure” or impersonalized
knowledge. Organizations get new knowledge through grafting or employing new members and lack of knowledge and skill within the organization can be overcome. E & Y recruit new employees according to their demand. Those employees have two days introduction at their Stockholm office, where new employees come and meet gets information form HR about work. E & Y graft new impure knowledge and purify it according to their organisation objectives and culture Analysis shows that E & Y’s hiring scenario is well structured they graft knowledge where they found lack.

5.4.2 On-job training

As Reid and Barrington (2000) talked about common trainings and development strategies found in organisations. You can see the various different types of trainings in the theory section 2.5.5.Comparison of our empirical findings with the theory resulted out that in E & Y Växjö branch. These training are ‘On-the-Job training’ most of the things new employee learned by doing and where ever they got stuck they go to the nearby sitting senior employee and try to figure out the solution. As Reid and Barrington (2000) mention the danger associated with such kind of the training may lie in the other employee if he does not have the skills to transfer the knowledge effectively. As empirical finding shows that most of the questions the new comer ask are answered by the junior employee who join the company before him. So, it increase the danger as there is much probability that junior employee don’t have skills and knowledge to deliver. E & Y claims that they are doing this kind of training because it is a small office but they have trainings and coaching programs in big offices. As our focus is on Växjö branch so new employee can feel unwelcome and there are chances that other employees can see them as an interruption. But this thing is built into the organisation culture that everyone knows that when you start or you are new at the company you have lot of questions to ask. Mostly the person who is last person to the new comer takes the responsibility he knows that what type of questions comes when you start as it is easier for junior people.

The Organisation also have the other types of trainings and ‘Planned organisation experience’ by (Reid and Barrington, 2000) is one of them. Empirical findings show that company organise special coaching and mentoring. In coaching a senior or more experienced person act as an advisor to trainee in term of professional support. But this type of coaching is usually done in the large and big branches of E & Y. Reid and Barrington (2000) mention another way of training that they named ‘External Courses’. By looking at our empirical data it seems that organisation try to adapt this techniques to new employees as well senior employees. As organisation have long internal education for their employees and this education takes almost five year to complete that included in the work time. This education helps a lot to new employees to understand the organisation culture. It is not clear though that how long this internal education meet the organisation objectives. But company take several steps to overcome such problems like they have two day introduction meeting in their head office in the country where they have sittings with HR departments and other working departments. If there is something unclear in the mind of new employees he/she can ask the organisation gives the introduction of their company and delivers a lot of information about how to work etc. Organisation gives training to new an employee that takes almost two weeks that training is specific to the area that he/she is going to work e.g. accounting or auditing. Empirical data shows that employees take full responsibility for their learning they learn from logs, databases, and records etc.
6. Conclusion

Professional Services Firms promote knowledge sharing cultures to maintain consistency in the internal flow of organizational knowledge. Organisation needs to promote knowledge sharing by adopting various methods for motivating employees, so they successfully diffuse their knowledge.

To achieve the following objectives a qualitative exploratory case study was conducted. Data was collected through observations and semi-structured interviews. To get an insight, the participants of our study were professionals from audit, tax and accounting departments of local branch in South of Sweden. In order to simplify the reading of this section we here recapitulate our research questions. It reads:

- **How do global professional services firms promote knowledge sharing culture at local branches?**

Global PSF promotes knowledge sharing culture at their local branch in following manner:

- ‘Working as a unit’ and ‘spirit of helping everyone’ is a key to promote knowledge sharing culture at global PSF’s local branches.
- ‘Low power distances’ as in ‘Nordic culture’ provides solid platform for global PSF to promote knowledge sharing culture. This is actually a good way of promoting knowledge sharing culture by decreasing level gap. More knowledge sharing can happen if trust level is high in the relationship.
- Knowledge sharing during coffee breaks in a friendly environment can be a good trend. Promotion of knowledge sharing culture starts form the base and that are firm’s culture and values. By adding knowledge sharing in values better results can be achieved.
- Motivation of employees’ is necessary while promoting knowledge sharing culture. It depends on PSF how well they motivate their employees.
- Seminars are best platform to motivate employees by giving lectures on knowledge sharing. That might be good way to inspire and motivate employees to share knowledge.
- E-collaboration among employees is necessary that provides them ease to share their knowledge and improve group collaborative interactions.
- A common factor among all global PSF is relationship among senior and junior employees. By helping juniors, senior employees have opportunities to share his knowledge that PSF want from him and new employees have opportunities to gain new knowledge.
- It’s understood that firm’s staff or employees are the actual entities who promote knowledge sharing. If these entities are very well motivated and inspired to promote knowledge sharing then, it will be much easier to promote knowledge sharing culture.
What are the role of incentive and rewards to enhance employee’s motivation towards knowledge sharing?

- Our investigations indicate that role of incentive and rewards are not very prominent at this Swedish local branch.
- They are managing knowledge sharing with Nordic or Swedish way of working instead of adopting any incentive scheme.
- Some respondents agreed that incentive schemes can enhance employee’s motivation towards knowledge sharing.
- By putting ‘knowledge-sharing behaviours’ on everyday agenda better results can be achieved. Non-monetary incentives can be useful to motivate and reinforce specific behaviours of individuals. It can also helpful to boost up cooperative behaviours while working in teams.
- As every culture has different preferences, non-monetary incentives in the form of recognition and honour might be an interesting factor here at this Swedish local branch.

As, above there is much talk about PSFs and knowledge sharing promotion. In general context findings show that by decreasing level gaps and helping juniors, knowledge can become organisational rather than individual. Also in this way inter-changeability of PSFs members can be increased. PSFs can win the battle of developing a true knowledge sharing culture by working as a unit, reducing power distances and motivating employees. The most desirable intra-organisational knowledge transfer can happen in true knowledge sharing culture. Moreover, to adopt any incentive scheme global PSFs have to first analyse specific culture where the branch is and then choose appropriate incentive scheme to improve knowledge sharing practices. PSF can choose among monetary and non-monetary incentive schemes. Non-monetary incentive schemes (career development, recognition) are best suited when PSF want to reinforce the behaviours of employees toward knowledge sharing. On the other hand monetary incentives (salary increment, bonuses and performance-related pay) can only satisfy basic needs of individuals. In some cases combination of both monetary and non-monetary incentives might be useful.

6.1 Future Research

Based on the research findings and the issues that were not covered in this research we can say that future research could be experimental research that shows the impact of incentives on motivation of employees specifically in the area of knowledge sharing. Future research could be done collecting more interviews and observations during the period of at least 2 months to get a broad insight. Moreover, it can be done in different region to compare the difference. As, there are lot of studies related to incentive and rewards. Many of the studies focus on the effects of rewards on task interest and performance and are found in the literature concerned with motivation. But despite this study, there has been no significant research that shows a causal link between managers providing incentives to their employees to share their knowledge and their employees being so motivated by the incentive, no research to date as investigated the impact on knowledge sharing. Further research can be done on the issue of what exactly motivate employees as this is a great challenge for the managers.
References


Appendices

Appendix A: Interviews with Case Company

Authors have conducted face-to-face interviews with Ernst & Young Växjö at their office.

Section 1: Culture and Values

1. Reflect your experience of knowledge sharing with your colleagues during any project or case that you have worked together?

2. Ignorance of emails and newsletter as people do. What you say about this factor?

3. What you think that culture of E & Y is different here in Sweden as compared to other regions?

4. How often you share knowledge and information with your colleagues during coffee break?

Section 2: Rewards and Recognition

1. How yours organization motivate employees to share ideas and information? Any seminar, workshops or conferences to encourage employees?

2. How many of these seminars are mandatory and you got paid for them?

3. What you think that incentive can boost employee’s performance?

4. Does there any incentives and rewards for those employees who shared knowledge and information happily and energetically with juniors and others?

Section 3: Communication and Learning

1. How you reach seniors (Information source i.e. senior’s employees)? Phone or email? Who tell you that contact this person?

2. How ideas and knowledge from other countries come to you?

3. Learning through seminar? What do you think is it really helpful?

4. Do you have any specific database, website or community for employees? Where employees share problems and solutions? How much this is helpful?

5. Do you have any system or database where you store all data related to projects or cases that you have conducted? How you manage previous experiences.
Section 4: Staffing and deployment

1. How Ernst & young introduced new employee in organization? Is there any specific training or any specific person to help them?

2. When you came here at this office any specific person guide you?

3. Do you have training program? What’s your experience?

4. Internal Education? What is your experience?

Appendix B: Observation protocols

Observation protocol for each session

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