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Influence of Shared Knowledge in Accounting Departments when Implementing Organizational Strategies: Kuwait as a Case Study

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ABSTRACT: Strategic Management Accounting (SMA) deals with accounting management in relation to overall organizational strategy. Although SMA has received considerable attention in terms of research and consequent publication, the concept still lacks empirical consideration. Bridging the informational gap between senior management, who depend on strategic objectives both financial and non-financial, and accounting departments, who mainly depend on financial ratios and techniques, remains a major challenge facing policy makers. This notion addresses this gap in the currently rather under-developed literature, and further the dearth of relevant information on SMA. In this study, we shed light on the importance of adopting effective knowledge-sharing practices between both policy makers and accounting departments in public sector organizations to foster strategy implementation. Using data from multiple case studies which included 20 interviews with members of accounting and financial teams, we concluded that adopting effective knowledge-sharing practices between organizational members aligns the informational gap between them and increases the opportunities for successful implementation of strategies. Our results showed that organizational members tend to accept counter-opinions and take corrective action if knowledge sharing is effectively adopted. Furthermore, the daily social interaction among the senior management and accounting departments tends to rely on non-verbal communication rather than formal methods of such. Therefore, norms, traditions, values, and attitudes of context-culture were found vital to the regulation of formal practices among individuals. Finally, a set of conclusions and the potential extension of this research have been provided for the purposes of future exploration.

Keywords: Strategic management accounting, knowledge sharing, public sector organizations, strategy communication, strategic tools, social practice.

I. INTRODUCTION

Shared knowledge is a fundamental, though intangible asset that links people together along with their assigned objectives. Understanding how employees share their knowledge will influence the way in which organisations implement their relevant strategies. Grant (1996) [1] suggested that knowledge sharing plays a critical role in the production of new ideas and creation of relevant business opportunities. Equally argued that effective knowledge sharing positively influences internal social actors by improving their performance, which in turn impacts financial, marketing, and other organisational outcomes [2, 3]. However, in practice, effective knowledge sharing requires willingness on the part of social actors to share relevant information with their colleagues and subordinates. The willingness to share can be said to be strongly associated with social actors' attitudes and intentions. Seba *et al.*, (2012) [4] found a strong association between attitude to knowledge sharing, and intention to share knowledge. Likewise, the relationship between knowledge sharing and performance was found to be supported in different contexts (for instance, [3, 5, 6]).

Effective shared knowledge among social actors is required to implement organisational objectives and relevant strategies. However, strategy implementation itself is the end result of prior stages including strategy formulation and strategy control, which all represent strategy processes. The strategy process, as an area of study, is bounded with complexity in terms of research [7]. A logical reason for such complexity could be the multiple processes included that influence the overall strategy. The engagement of social actors in these processes requires clarity and extensive positive knowledge sharing. Therefore, the lack of clear and honest knowledge sharing could result in organisational strategies either not being successfully implemented or indeed not implemented at all. It is noteworthy that the percentage of failure for organisational strategies being implemented is between 50 to 90 per cent [8, 9]. Although strategy formulation is considered difficult, implementing these strategies is even more so Hrebiniak [10].

In the public sector, strategy may be implemented according to a predetermined plan which is based on providing communities with multiple public services. The threshold for public sector strategy implementation is the satisfaction of a wide range of community.

Financial instruments in public sector organisations may not be the main indicator of the sector's performance. For instance found that accounting instruments in the public sector were not only instrumental to strategy implementation, but also shape it [11]. Equally Tucker and Parker [12] found that strategy for the public sector was mainly executed through informal controls rather than formal ones. However, the private sector may have different approaches due to the fact that majority of their plans are pursued based on financial indicators. These financial indicators may not be fully understood by influential decision makers in private organisations and may not fully agree with the comprehensive strategy of these organisations. Langfield-Smith [13] argued that accounting techniques related to strategic management have not been widely adopted, and the term strategic management accounting may not be widely understood or even used.

In relation to overall organizational strategy, knowledge sharing is influential to achieving the desired objectives and, consequently, the predetermined strategy. However, there is a misinterpretation in terms of the same organizational strategy from different internal social actors. To clarify, owners and senior management may emphasize the use of various tools including key performance indicators, balanced scored techniques, and value chain analysis. This emphasis may not be the same for the internal stakeholders working for the accounting departments. Accountants may interpret strategies in terms of financial targets including, for instance, the balance sheet, net income, cash flow, and net present value. The mitigation between owners and senior management from one side, and accountants from the other, remain somewhat lacking. In this study, we shed light on the importance of adopting effective knowledge-sharing practices within public sector organizations. This notion addresses this gap in the currently rather under-developed literature in this regard, and further the dearth of relevant information on Strategic Management Accounting (STM).

II. LITERATURE REVIEW

A. Strategic Management Accounting

Strategic management has been progressed and integrated in various fields since being first introduced. For instance, it has emerged with marketing, culture, and performance [27], with human resource management, knowledge management, and corporate development [28], and with financial performance [29]. In a similar vein, strategic management accounting has received considerable attention over the last few years, where it has been defined in different contexts. The term strategic management accounting was first introduced by Simmonds [30].

In terms of its definition, strategic management accounting is about making management accounting more strategic [31]. Other definitions include the definition of Simmonds [30], who viewed the concept as the analysis of management accounting data about the overall businesses and relevant competitors for the purpose of developing, as well as monitoring, the business strategy. Bromwich [32] also provided a definition of the concept; however, this definition was merely limited to financial information about the firm's cost structure and its relevant competitive positions.

The various views of strategic management accounting make it difficult to present a unified, as well as an acceptable, definition for the concept. Juras [33] argued that one of the main obstacles to performing management accounting is its relation to organizational strategy. Furthermore, although strategic management accounting has received remarkable attention in terms of research and consequent publication, the concept still lacks any relative empirical type of research. Due to this dilemma, some authors have viewed strategic management accounting as a consequent process. For instance Lord [34] summarized the concept as having six sequential stages, including (1) collection of relevant information about competitors, (2) exploring opportunities in relation to cost reduction, (3) matching the accounting process with strategic positioning, (4) collection of information on competitors, (5) exploring opportunities in relation to cost reduction, and (6) matching accounting emphasis with strategic position.

Equally Dixon and Smith [35] offered four stages to strategic management accounting, including (1) identification of strategic business unit, (2) strategic cost analysis, (3) strategic market analysis, and (4) evaluation of strategy. Strategic technology management therefore depends on specific accounting as well as financial techniques that support policymakers in formulating strategies and executing them at a later stage. Bridging the informational gap between senior management, who depends on strategic objectives both financial and non-financial, and accounting departments, who mainly depend on financial ratios and techniques, remains a major challenge facing policymakers. Therefore, the concept of strategic management accounting is still developing and thus has more than few gaps in the everyday literature [33]. Similarly, claimed that strategic management accounting and its relevant techniques have not been widely adopted and nor is the term widely understood or used Langfield-Smith [13].

B. Knowledge Sharing within the Public Sector Domain

The current literature in public administration often differentiates between private and public sector organizations in terms of strategy process [36]. Such differences include, for instance, the decision-loop, types of services, cost projections, management styles, and bureaucracy. Unlike private sector organizations, which aim for customer satisfaction and maximizing financial returns, Stewart and Ranson [37] argued that public sector organizations aim at providing public values for their communities. Relevant public sector studies provide considerable evidence of the significant role of key managers in promoting organizational change [38]. Such efforts to promote positive change require effective, as well as rapid knowledge-sharing mechanisms between organizational members. Shared knowledge if effective once an open-door policy is adopted and transparency is assured among employees. Managers also need to interact with their subordinates to encourage as well as foster the process of knowledge sharing within the organizational boundary.

Furthermore, managers need to interact with each other, communicate, and solve problems to realize an atmosphere of business corporation [39].

Ipe [40] argued that there are four motivational and de-motivational roots for sharing knowledge, including (1) the fear to lose power, (2) the expected reciprocal benefits, (3) the rewards for sharing, and (4) the expected relationships with recipients. Unlike private sector organizations in which the knowledge sharing process seems to be effectively monitored, the process might be quite complicated in the public sector domain due to the weak accountability of its organizational members. Thus, the motivation to share knowledge might differ between organizational members based on the giving context. Chen and Hsieh [41] assumes that civil servants' interests in policymaking, commitment to the public interest, compassion, and willingness for self-sacrifice can drive employees to share knowledge to serve the public interest. Applying the concept of knowledge sharing in the accounting departments in particular within the public sector domain, the process might not move as smoothly as expected. To extend, motivational factors might differ for those who work in such departments that are fully based and evaluated according to financial ratios.

The growing interest in knowledge sharing in the public sector has occurred for three main reasons. The first is that there is evidence from the literature which suggests that knowledge management is applicable to all types of organizations [42]. The second is that public sector organizations employ knowledge workers just like the private sector [43]. The third reason is that implementing knowledge sharing in public sector organizations can be more challenging and complicated in comparison to the private sector domain due to the associated cultural differences [44]. Thus, knowledge sharing is vital to the operational activities of various organizations, as can be concluded from the integration of knowledge management in various fields, as shown in Fig. 1 as processed by the VOS viewer software.

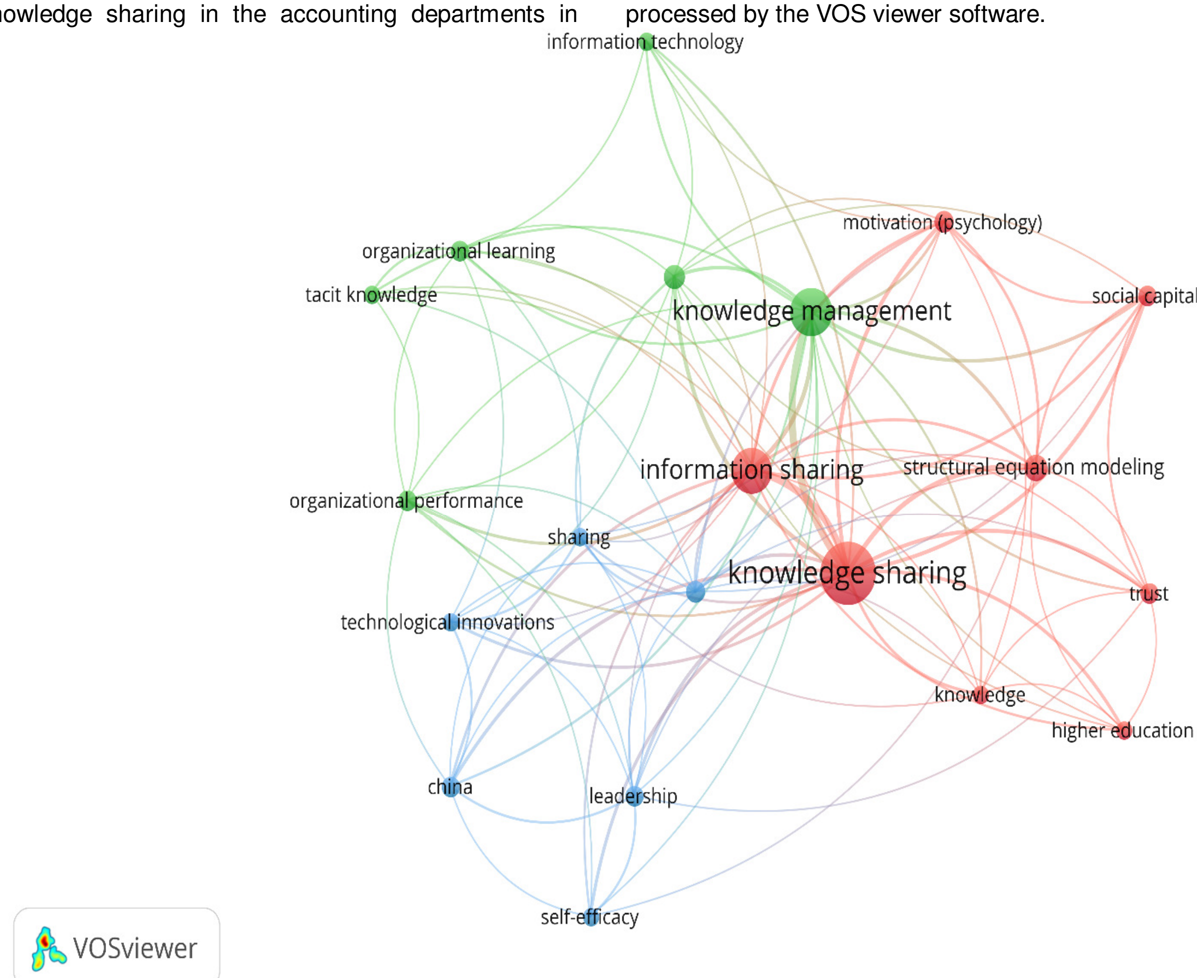

Fig. 1. Network visualization for the integration of knowledge management with other fields.

C. Strategy Communication Process

Effective communication practices between organizational members are vital to successful strategy implementation. Within a dynamic business environment, implementing organizational strategies is no longer dependent on old techniques; rather, the process needs effective interaction as well as efficient knowledge-sharing processes between relevant employees. Batra and Saraf [45] argued that old tools used to implement strategies may no longer work properly due to the uncertainties that occur on a daily basis. The rapid evolution of technologies and uncertainties surrounding organizations made it necessary for policy makers within the public sector to introduce a robust knowledge-sharing mechanism as one of the core multi-business functions. It is also noteworthy that the strategy process itself is treated as one of the most complicated processes within organizations [46]. Al-Mansour *et al.*, [47] suggested that one of the probable explanations for such complexity is the multiple processes required to affect the overall strategy process. This is may further require keeping track of the knowledge-sharing process between individuals. One effective tool for such practice is the electronic archiving of human interactions. Sabrina [48] argued the speed of competition in every field requires an emphasis on automation.

Tracking the process of knowledge sharing between the various strategy processes, including formulation, implementation, and evaluation, will minimize the risk of communication bias among organizational members. It is worth noting that the role of the communications function in the strategic decision-making process has been ignored in the strategy literature [49]. The strategy process would be further unique if an effective knowledge-sharing mechanism is imbedded within the overall organizational strategy. If it works well through effective as well as efficient monitoring, knowledge-sharing management could promote a strong synergy with other business units, namely human resource management, marketing, operation management, customer service, quality assurance, and accounting and finance in particular. If such a synergy does not exist, organizations may fail to implement their strategies. Cândido and Santos [50] argued that it is often claimed that 50-90% of strategic initiatives fail. On his recommendation to minimize the risk of strategy failure within the strategy process, Speculand [51] suggested that policymakers should oversee and remain committed to the implementation of their strategies by constantly engaging in information sharing, communication with employees, and checking the current state of affairs on a regular basis. In relation to the accounting departments, it is highly important for policymakers to effectively manage the knowledge-sharing process with accountants in order to unify strategic tools as well as to prioritize the relevant strategic objectives to ensure better overall strategy execution.

III. MATERIALS AND METHODS

A. Sample and Data Collection

This study is considered an exploratory one, which focusses on understating how knowledge is shared between different internal social actors to mitigate the misinterpretation of strategies between senior managers and accounting departments. To facilitate this understanding, we adopted a qualitative approach based on multiple case studies. In the literature, adopting multiple case studies in qualitative research can have certain quite valuable advantages. For instance, multiple case studies can provide researchers an acceptable confirmation of whether their research findings and outcomes are valuable or otherwise [14]. Moreover, adopting multiple case studies can be used in qualitative research to support or contrast results for the phenomenon under investigation [15]. Furthermore, evidence created from multiple case studies can be strong as well as reliable Baxter and Jack [16].

Drawing from these advantages, we have selected seven public sector organizations in Kuwait in which we conducted 20 semi-structured interviews to facilitate the inquiry of our research Roulston [17]. It is important in qualitative research in particular to justify the sample size according to the concept of data saturation. In the methodology literature, suggested that qualitative researchers should conduct between 16 to 24 interviews to reach data saturation [18]. In a similar vein, [19] argued that 20 to 30 interviews should represent a satisfactory sample size. This study therefore falls within the acceptable range of qualitative sample size.

For the interviews, we targeted senior accountants who serve in the accounting and financial departments in the selected seven public sector organizations. Therefore, we followed the purposive as well as snowballing techniques, as this study is directed at a specific group of internal social actors who are assumed to have the right expertise, skills, experiences, relevant knowledge, and real-live stories to answer the research questions and consequently enrich the research findings and outcomes [20].

Prior engaging in the fieldwork, we have designed the interview protocol and set the main, along with the probe, questions to assure comprehensive control of the interviews. The semi-structured interview protocol can be used to develop a logic model for a programme's services and outcomes [22]. Furthermore, the interview protocol was refined several times to ensure reliability. In this regard, qualitative researchers can improve the reliability of their interview protocols by refining them through the Interview Protocol Refinement (IPR) Castillo-Montoya [21].

The fieldwork was carried out in Kuwait over a period of four months to complete the seven selected public sector organizations. It is noteworthy that the selected organizations were homogenous in terms of their natures and relevant strategy processes. Thus, it is important to note that the public sector domain is huge in Kuwait, and the natures of its organizations might differ from one another. For instance, the public sector context includes authorities, charities, ministries, and councils. Prior to conducting the complete set of targeted interviews, we divided the fieldwork into two stages, namely the preliminary stage in which four interviews were conducted, and the actual interview stage in which the remaining 16 interviews were conducted, providing a total of 20 interviews overall. The first four interviews were used as a pilot set which influenced the remainder to ensure the clarity of the questions delivered [23]. As per the research ethics and norms, ethical consideration as well as anonymity was assured for participants and the organizations in which they worked. Furthermore, participants were assured of the freedom to withdraw from the research at any time with no negative consequences. Table 1 below shows the full profile for the interviewees across the seven selected organizations.

Table 1: Interviewee profile.

S. No.	ID	Department	Gender	Educational Degree	Professional Corticated in Accounting or Finance	Experience
1.	Int-1	Accounting and Finance	Male	Bachelor	No	5-10 years
2.	Int-2	Accounting and Finance	Male	Bachelor	No	5-10 years
3.	Int-3	Accounting and Finance	Male	Bachelor	Yes	Less than 5 years
4.	Int-4	Financial and Administrative Affairs	Male	Bachelor	No	Less than 5 years
5.	Int-5	Accounting and Finance	Female	Bachelor	Yes	5-10 years
6.	Int-6	Financial and Administrative Affairs	Male	MSc	Yes	More than 10 years
7.	Int-7	Financial and Administrative Affairs	Female	Bachelor	No	5-10 years
8.	Int-8	Accounting and Finance	Male	Bachelor	No	Less than 5 years
9.	Int-9	Financial and Administrative Affairs	Male	MSc	No	Less than 5 years
10.	Int-10	Financial and Administrative Affairs	Female	MSc	Yes	Less than 5 years
11.	Int-11	Financial and Administrative Affairs	Male	Bachelor	Yes	Less than 5 years
12.	Int-12	Financial and Administrative Affairs	Male	Bachelor	Yes	Less than 5 years
13.	Int-13	Financial and Administrative Affairs	Male	Bachelor	No	Less than 5 years
14.	Int-14	Accounting and Finance	Female	Bachelor	No	More than 10 years
15.	Int-15	Accounting and Finance	Female	MSc	No	Less than 5 years
16.	Int-16	Financial and Administrative Affairs	Male	Bachelor	No	Less than 5 years
17.	Int-17	Financial and Administrative Affairs	Male	Bachelor	Yes	More than 10 years
18.	Int-18	Financial and Administrative Affairs	Male	Bachelor	No	5-10 years
19.	Int-19	Financial and Administrative Affairs	Female	Bachelor	No	5-10 years
20.	Int-20	Accounting and Finance	Male	Bachelor	No	5-10 years

Keys: Int-1: Interviewee number 1 according to the schedule of interviews.

Note: due to ethical considerations and at the request of the organizations involved, the exact job functions and titles of the interviewees have been anonymized.

B. Data Analysis and Coding

Upon interviewing the targeted participants, the data gathered were analysed manually. This process was started by reading the interview scripts line-by-line and assigning open codes to each of the questions delivered. Afterwards, the codes were further broken down into sub-codes for the purpose of creating sensible meanings for the interviews. All sentences, important quotes, expressions, stories, and concepts were coded as these raw data would influence the narrative findings. This process resulted in aggregating similar codes in order to be grouped under a unified overarching theme. Therefore, two main themes were identified from this analysis, namely strategic social practice, and strategic tools and frameworks. Table 2 shows the code commonalties found across the interviews.

After aggregating the code commonalities and carefully assessing the various approaches available for qualitative analysis, we adopted the thematic analysis Braun and Clarke [24]. The approach consists of sequential steps that ensure rigorous data analysis. These include (1) familiarizing the researcher with the gathered data, (2) generating initial codes, (3) searching for themes, (4) reviewing themes, (5) defining and naming themes, and (6) finally producing the report. Thematic analysis as a qualitative analysis approach has a number of distinct advantages including, for instance, making the results available to a wider audience Braun [25] as well as allowing them to be used to answer most of the questions of qualitative researchers [26].

It is noteworthy to report that the total number of interview transcripts analysed was 103 pages, generating more than 22 sub-codes. This step was followed by the data reduction process in which similar codes, expressions, sentences, and shared concepts were grouped together. Furthermore, irrelevant codes obtained from the transcripts were excluded and archived for future utilization in other potential research articles. Fig. 2 below represents a sample map of data coding, while Fig. 3 represents the final two main themes along with their respective sub-codes.

Table 2: Code commonalities across the interviews.

S. No.	Code	Respondents	Similar Words	Interviews
1.	Strategic social practice	18	Social power, authority, misunderstanding, communication bias, shared practice, consensus, objectives priority, goals attainment, social constructs, communication channels, verbal interaction, virtual communication, tribal system, stereotype, participation, togetherness, social ties, continuous process	1-3, 5-16, 18-19
2.	Strategic tools	14	KPIs, SWOT analysis, cash flow, balance sheet, income, revenue, expenses, operational cost, long term loss, net present value, liquidity, cost of capital, value chain, interest rate, competitive position, focus, penetration approach, market value, indicators, rations, assessments, performance, return on investment ration, efficiency, factors	3-4, 6-9, 11-14, 16-18, 20

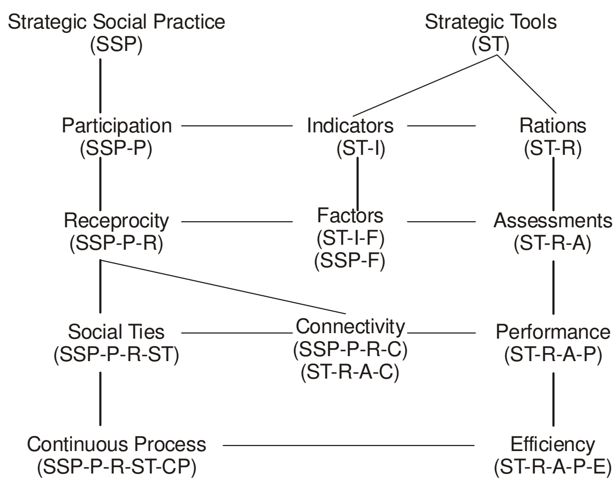

Fig. 2. Sample map of data coding.

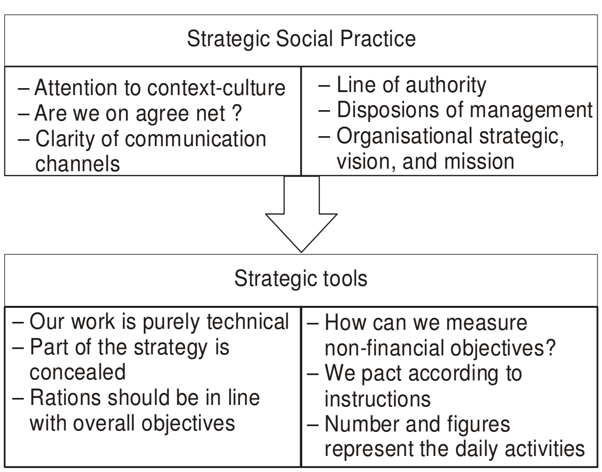

Fig. 3. Final two main themes along with their respective sub-codes.

IV. EMPIRICAL DATA AND FINDINGS

The research findings show that there is a kind of tension between senior management, who formulate strategies, and managers in accounting departments. This tension is due to the misinterpretation between the two internal social actors in terms of the overall organizational strategy and its relevant key objectives. Although both parties were found to be encouraging the execution of public sector organizational strategies, they were confused in terms of how objectives can be strategically measured. Furthermore, both policy-makers and internal social actors within accounting departments demonstrated a high level of understanding in terms of worldwide standards; however, their social practices with each other was not free of the obstacles that could delay the implementation of organizational strategies. The findings also revealed that both parties tend to accept each other's opinions, but their operational conflict merely illustrates how internal social actors perceive the achievement of strategic objectives. Furthermore, the daily social interaction among the both parties tends to rely on non-verbal communication in terms of practice rather than formal ones. Therefore, norms, traditions, values, and attitudes of context-culture were found to be vital to regulating formal practices including giving various instructions, writing internal memos, promoting new practice, and accepting major changes within public sector organizations.

The findings in this section narratively report the two main themes of this study, namely strategic social practice and strategic tools. After code aggregations, several sub-codes emerged from each theme. For instance, the sub-codes that emerged from the strategic social practice theme were reported by 18 participants out of the 20 interviews and included participation, reciprocity, social ties, and continuous process.

Equally, the sub-codes that emerged from the strategic tools theme were reported by 14 interviewees out of the 20 interviews and included indicators and ratios, assessments and performances, and efficiency. Below are some of the direct quotes from participants that reflect the sub-codes of each theme.

"I believe not everyone should be engaged in strategy formulation… I mean senior management should be dealing with that and other department including the accounting one should implement what they say!" (Int-2).

Interviewee 2 clearly stated that participation in strategy formulation is only relevant to senior management and other management teams within those organizational departments that need to implement the relevant objectives. He even considered the accounting department as one of those groups who need to follow the instructions. However, interviewee 5 has a counter opinion, as she said:

"It is not true that top management people separate us from knowing what is going on from the beginning… if we are not engaged in strategy-making from the early stages, then how can we understand what is expected from us?!" (Int-5).

Interviewee 5 argued that it is considered an unacceptable practice for representatives from the accounting department to be excluded from participating in the early stages of strategy formulation. She further extended the above to say that such practice negatively influences the consequent performance of their department with regard to overall organizational strategy. Not allowing participation in strategy formulation could be a sign of distrust between policymakers and accounting departments as stated in the following statements by interviewees 7 and 9, respectively:

"May be those top managers do not trust anyone apart from their own groups or staff close to them". (Int-7)

"In my opinion, any successful organization needs teamwork… so preventing us from taking a role in strategy-making is a clear sin or not trusting us and our abilities!" (Int-9).

Both interviewees 7 and 9 agreed that distrust is a major issue as to why such social practice is in operation. Interviewee 7 demonstrated that senior managers only trust the social actors closest to their positional level. Equally, interviewee 9 argued that teamwork and trusting other individuals' abilities are key qualities for successful organizations in promoting positive change in the future.

In a similar vein, social ties were mentioned several times across the interviews and was claimed that the process of knowledge sharing is mainly influenced by the social ties between the organizational members. It was demonstrated that social ties play a significant role in the maintenance of the knowledge-sharing process between the working groups. This notion was raised in the direct quote taken from interviewee 12, as he stated:

"If you want to guarantee clear communication and high level of understanding between people, then put your efforts into strengthening the social system between them!" (Int-12).

The above quote clearly shows that a strong social system between organizational members enhances the communication practices between them and therefore fosters the successful execution of organizational strategies. The quote further implies that this context is considered a high-context culture which pays attention to social practices as opposed to other types of communication. Social ties also help to promote a shard of understating between senior management and accounting departments. Strong social integration between organizational members also helps to mitigate the tension between policymakers and accounting departments in terms of interpreting as well as achieving relevant strategic objectives. This argument was raised by interviewee 16 and is reflected in the following quote:

"If we stay connected together, work together, trust each other, respect the emotions of each other, and appreciate the opinions of one another… I can assure you that problems will be minimal and expected objectives will be achieved smoothly" (Int-16).

It was also interesting to note that knowledge sharing is a continuous process that is based on the dynamic social practice of internal social actors. Knowledge sharing was not seen as a one hit point, but rather as an activity that continues to shape individuals' perceptions of another people in the organization. Moreover, it was communicated that knowledge sharing between policymakers and accounting departments could be further enhanced through more communication between organizational members, more interactions, participating in social events, and engagement in various organizational activities. Such practice would assure the positive connectivity of organizational members and would further be a part of daily social practice. Therefore, knowledge sharing could be highly enhanced, tension between policymakers and accounting departments reduced. These views were reflected in the following quotes by interviewees 13 and 19, respectively:

"I always believe in togetherness, in breaking ice between people, in being active members in various social event and organizational activities… I think these things matter in fostering communication to be a positive habit here" (Int-13).

"Knowledge sharing should not be treated as a communication process for doing a certain work… it should be rather seen as a daily activity and on-going practice that we cannot escape from!" (Int-19).

Although strategy communication is about clearly communicating organizational strategies and relevant key objectives to organizational members for successful strategy implementation, communication itself is not sufficient if supportive strategic tools are not themselves efficiently applied. Strategic tools represent the second theme of this research. It was argued that the tension between senior management and accounting departments is rooted in the use of the different strategic tools by both parties. Both senior management and accounting departments use different strategic tools and frameworks to some extent. This variation causes continuous tension and a consequent delay in the implementation of organizational strategies. Senior management sometimes follow non-financial indicators, while accounting department representatives depend more on financial ratios and indicators. This notion is mention by interviewees 4, 8, and 11, respectively:

"What are more important in our department are the financial figures and quantitative results, that's why we are here in this place" (Int-4).

"Honestly, I think what makes the situation chaos is that policymakers need to implement objectives that cannot be directly measured by financial indicators!" (Int-8).

"We are accountable for making profits and reporting losses… we have to keep tracking the financial movement of the organization by following relevant indicators… I acknowledge that this might not be the case with those people who write policies!" (Int-11).

Furthermore, it was also brought to our attention that individual yearly assessments require accounting departments to follow purely financial indicators and question any other non-financial strategic objective. This is reflected in the view of interviewee 14, who shared his experience by arguing:

"No-one can blame us, we have a yearly evaluation performance against each one of us, so we need to cover ourselves by applying and following the right financial frameworks!" (Int-14).

The fear of justifying the spending part of the budget for non-financial objectives at the end of the financial year could also be a reason why knowledge sharing is not adequately understood by accounting departments. This view is shared by interviewee 20, who said:

"If we approve and allocate part of the organizational budget to issues like increasing customer services or reducing queuing time, how can we justify the benefits of such indicators at the end of the year?!" (Int-20).

It is also important to report that efficiency was one of the concepts that influence knowledge sharing between policymakers and accounting departments. The focus on executing efficient strategic objectives that can be easily measured by financial returns was one of the major issues that results in the lack of, and clarity of shared knowledge between both parties. This experience is reflected in the view of interviewee 18 in the following quote:

"If you want my opinion… I think the problem is related to understanding what is required from each one… in accounting departments, we focus on delivering financial values and senior management must understand this… that's why we always ask about financial parts in each of the assigned strategic objective" (Int-18).

A similar view to the above quote was also raised by both interviewees 6 and 9, who argued that agreeing to unified strategic tools, wither financial or non-financial, remain a major challenge to both senior management and accounting departments. Both parties might agree at some point to apply a specific strategic tool, and might differ at other times. However, even if certain strategic tools are rejected by senior management, accounting departments might not entirely agree to the same and therefore the problem will remain unsolved. Such strategic tools that cannot be replaced by the accounting departments are those which are directly linked to financial measures including, for instance, net present value, net income, cost of capital, liquidity ratio and return on investment ratio. The use of these tools influences overall financial efficiency. This notion is demonstrated in the following quotes by interviewees 6 and 9, respectively:

"The top management needs to focus and agree on what indicators should be followed in order for the work to be efficient… this is also important for us as we do not want issues to be complicated!" (Int-6).

"If we both agree on being judged based on pre-determined tools such as net income, cost of capital, liquidity, net present value, return on investment, and so on…. I believe that we won't have any problems whatsoever between us!" (Int-9).

V. DISCUSSION AND CONCLUSION

This section discusses the findings of this research based on the rich insights gained from the participants in the accounting and financial departments within various public sector organizations. Although answers varied in terms of responses to the research questions according to each interviewee's point of view, the findings revealed that introducing, as well as adopting, effective knowledge sharing practices as well as any associated mechanism represents a step in the right direction. This mechanism could be reached through effective tracking of shared knowledge between various organizational members, and between senior management and accounting departments in particular. Such practice may require electronic archiving for knowledge management. As previously argued, the speed of competition in every field requires an emphasis on automation Sabrina [48].

The findings suggest that the roles of senior managers in formulating organizational strategies seem to be complicated processes within the overall strategy process. This is due to the massive amount of activity involved in this particular process, and consequently the interactions of those managers with various departments and business units. Senior management was found to approve both financial and non-financial targets within their strategic vision; however, the situation is completely different with accounting departments who mainly work according to key financial indicators. Thus, the inability or ability to reach a strategic consensus over expected indicators raised managerial attention of both parties and may position some internal stakeholder in the position of having to act against other stakeholders' expectations. The positional role of senior management and their communication initiatives with other subordinates resonates in the findings of Jarzabkowski *et al.,* [52], who demonstrated that stake holders with different managerial roles can make different choices as a result of the various processes that can occur.

Such managerial tension further requires an efficient control mechanism for the knowledge-sharing activities and consequent practices. This is because a successful knowledge-sharing process is considered a cumulative work rather than an individual one. To minimize tension between senior management and accounting departments in order to encourage teamwork and, accordingly, successful strategy implementation, new tools and techniques need to be implemented within public sector organizations. This notion is further in line with the argument of Batra and Saraf [45], who stated that old tools used to implement strategies may not now work properly due to the uncertainties that occur daily.

This finding further echoes the argument of Cândido and Santos [50], who suggested that it is often claimed that 50-90% of strategic initiatives fail.

The answers collected from the participants reflect their awareness of the strategic tools used within organizations to execute their various strategic objectives. However, these tools and frameworks require collaborative activities among senior management as well as accounting departments. Furthermore, enacting such initiatives also requires understanding between the various internal stakeholders. This was found to be similar to the findings of Powell *et al.*, [53], who emphasized the importance of aligning both individual- and group-level cognition to reach better performance in an organization. Moreover, policymakers have a particular responsibility to play this critical role by clearly communicating activities to subordinates and encouraging dual communication process. Snetkova *et al.*, [39] suggested in this regard that managers need to interact with each other, communicate, and solve problems to realize the atmosphere of business corporation. Agreement about shared objectives is an integral part of the strategy communication process [54] and strong communication is linked with a strong shared identity [55].

Although knowledge-sharing practices can be more advanced in the private sector due to the intensive competition environment surrounding them, relevant public sector studies provide considerable evidence of the significant role of key managers in promoting organizational change Borins [38]. Therefore, senior management in public sector organizations need to take more proactive roles in effectively managing shared knowledge practices for better strategy execution. This may include their role in encouraging the adoption of open-door policies as well as assuring transparency in communication between employees. Policymakers also need to be aware of the internal social practices of their given context while fostering the process of knowledge sharing among individuals. To extend, the daily social interaction among the senior management and accounting departments in particular tends to rely on non-verbal communication in terms of practice rather than formal ones. Therefore, norms, traditions, values, and attitudes of context-culture were found vital to regulating the formal practices among individuals. A potential explanation for such practice is that senior management tends to communicate based on their agreed strategic objectives, while accounting departments rely mainly on accounting figures and numbers. Therefore, the communication language between the two stakeholders is mainly based on formal facts.

Another interesting finding of this research is that knowledge-sharing processes tend to rely on different motivational factors for public sector employees than those who work in the private sector. Thus, the internal motivation to share knowledge might differ between individuals based on the given context. In the private sector, for instance, internal stakeholders tend to share knowledge due to the accountability enforced on them which stimulates their desire to share knowledge in order to accomplish their daily tasks. However, employees working in the public sector may have different desires. For instance Chen and Hsieh [41] assumes that civil servants' interest in policymaking, commitment to the public interest, compassion, and willingness for self-sacrifice can drive employees to share knowledge to serve the public interest. This is also applicable to internal stakeholders working in accounting departments as they mainly deal with accounting and financial tools and frameworks through which they share knowledge. Such tools may include, for instance, net present value, liquidity ratios, net income, cash flow, balance sheet, market value, shares value, revenues, and operational expenses.

To conclude, the aim of this study was to identify how shared knowledge influences the implementation of organizational strategies in relation to the accounting departments in the public sector domain. The insights of this research were gathered through the responses offered by accounting and financial interviewees in the selected public sector organizations, where our results showed that adopting effective knowledge-sharing practices between organizational members aligns the informational gap between them and increases the chances of the successful implementation of strategies. Furthermore, counter-opinion might be accepted between different internal stakeholders who are willing to take the correct actions only if an effective knowledge-sharing process is adopted. It was also concluded in this research that senior managers play a significant role in mitigating the tension between internal social actors. Therefore, they should encourage clear communication practices and adopt an open-door policy with their subordinates for better transitional performance and strategy execution. Moreover, the results of this research demonstrated that non-verbal communication that includes the norms, traditions, values, and attitudes of the public sector context-culture is important in order to regulate the formal practices between individuals. As for strategic objectives and priorities, both senior management and accounting departments need to agree on unified and well-defined strategic tools and techniques prior to engaging in the various stages of the strategy process in order to avoid work tension and potential conflict.

Based on the above findings, it can be said that our research has demonstrated the importance of introducing strategic accounting management as an integral part of the overall public sector organizational strategy. Furthermore, our research has provided qualitative evidence for a strategic management accounting and knowledge sharing relationship. We were able to reflect the idea that strategic management accounting is not an isolated part of the overall strategy; rather, it is an organizational asset that should be integrated with the strategic objectives of organizations. This is because internal stakeholders within accounting departments tend to follow purely financial tools that may differ to those tools and techniques used under the supervision of senior management. Additionally, our investigation reflects a vital contribution to the under-researched area of strategic management accounting at the management level within public sector organizations.

VI. FUTURE SCOPE

This research can be extended in several ways. For instance, it should consider focussing on each strategy-as-practice lens to be integrated with the shared knowledge and its practical influences on strategy implementation. Furthermore, this research was applied on selected public sector organizations that have similar strategy mechanisms, and therefore future research is encouraged to include other public sector organizations that have different strategy mechanisms and compare the research outcomes accordingly. Other public sector organizations may include, for instance, authorities, charities, ministries, councils, and so on. Moreover, the influence of shared knowledge on strategy implementation in this research was applied for the public sector only; thus, investigating how knowledge sharing influences strategy exclusion in the private sector might bring other interesting findings. This will also allow the generalizability and applicability of the research findings to other sectors to be tested. Additionally, this research was applied using qualitative approach, and thus future research could initiate quantitative hypotheses for the research outcomes for the purpose of measuring the association between the sharing of knowledge and strategy implementation variables.

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