

A MULTI-LEVEL STUDY OF INFLUENCE FINANCIAL KNOWLEDGE MANAGEMENT SMALL AND MEDIUM ENTERPRISES

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Abstract: Depending on a model for organizational context within work groups and a job perspective for the socially responsible behaviors, we have developed and examined a model for small and medium enterprises' success within the work place that explains some reasons leading to small and medium institutions' success. The sample included 217 workers in small and medium companies in Iraq. It was found that the intellectual capital integration and intentional junior accountants' turnover were related to small and medium companies' success within the work place for companies' members, in addition, there was a direct relationship between accountants' turnover and intellectual capital integration and small and medium companies' success and there also was an indirect relationship mediated by the financial knowledge management system within work groups.

Key words: integrating intellectual capital, junior accountants turnover intentions, financial knowledge management success, of small and medium enterprises

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Introduction

It is known that the country's knowledge-related sources – intellectual capital – have a great effect on the development of the country, so investment in the intellectual capital can be seen as a justified financial policy (Lönnqvist et al., 2018). At the time companies derive significant value from intellectual capital, researchers are increasingly interested in gaining insight into the value that may be acquired or lost through human resources immigration and losing the intellectual capital (Musteen and Ahsan, 2013). In contrast, and due to the increase of market dynamics and global competition, the cognitive theory assumes that the topic of intellectual capital became a basic factor to guarantee companies' growth and increase their competitive ability (Al-Abrow et al., 2019; Singh and Rao, 2016). On the other hand, the traditional accounting measurement systems were not sufficiently developed to assess the value of intellectual capital or intangible assets (Datta and Ahmed, 2015), hence, scientists realized the importance of intellectual capital in operating and evaluating organizations which led to new methods for performance management and evaluation (Montequín et al., 2006). Other scientists

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offered evidence on the fact that intellectual capital can produce beneficial outcomes that are represented by conducting a renewal process for companies and this made human resources asset to be invested and carefully developed (Edvinsson and Malone, 1997). Hence, the increased importance for intangible assets in cognitive economy are indisputable, especially in recent years as there are many companies that started to assess and manage their own intangible assets (Kamath, 2008). So, employee's turnover is a critical issue within many companies that attempt to offer visions regarding companies' turnover so as to better control their business success by maintaining the intellectual capital (Nouri and Parker, 2013). High turnover rates among employees lead to negative results such as poor planning, low employees' morals, increased expenditure for replacement and training as well as low knowledge staff (Alnoor et al., 2019). In the job of accounting, the identification of strategies that enhance work and business attitudes as well as reducing employees' intents to resign represents a significant challenge due to the increased competition and the pressures on deadlines especially in small and medium companies, and as a result for these pressures many junior accountants select to leave the career (Chan et al., 2008) The current era emphasizes work attitudes as well as stressing the need for change, creation and innovation within organizations, and many companies heavily rely on cognitive employees to achieve a competitive advantage keeping in mind that the increased turnover intents reduce the generation of new beneficial ideas and creating new products (Chang et al., 2010). It is a globally recognized fact that cognitive economy had dominated the whole world and knowledge became the main driver for companies because knowledge management is the main key for organizations' performance (Serra and Kunc, 2015; Pandey, 2014), so knowledge management is now a widespread commercial system not only within large organizations but also within small and medium ones (Ganesh and Mehta, 2010).

In the case of Iraq which faced many difficulties and crises that led to the destruction of infrastructure for many sectors, it is necessary for these sectors to re-establish themselves, and to concern about small and medium enterprises for their significant roles in offering job opportunities and investing the intellectual capital which leads to better exploit knowledge management that in turn leads to achieving success, hence companies acquire a stocked knowledge and enable employees for the organization's survival. However, there is a lack in work that investigates the relationship between intellectual capital and accountants' turnover and their influence on small and medium enterprises success (Jacobs and Roodt, 2006; Jansen et al., 2013). In addition, the role of financial knowledge management system as a mediator variable hasn't been studied based on clear bases especially within small and medium companies (Wei et al., 2019; Cheng and Sheu, 2009; Montequin et al., 2006). Thus, the goal of the current study is investigating intellectual capital integration and accountants' turnover influence on small and medium companies with the effect of financial knowledge management system as a mediator variable.

Theoretical Framework and Hypotheses Development

Enterprises' Success: The Role of Intentional Accountants' Turnover and Intellectual Capital Integration

A company's shift to be able to efficiently manage the whole knowledge aspects isn't a simple step or procedure, especially within small and medium companies as knowledge management is considered vital for most institutions today, and in particular these require intensive knowledge (Montequín et al., 2006). Hence, performance is correlated to managers and business pioneers' ability to integrate their knowledge about markets: awareness toward clients and importers' needs in addition to other stockholders', being close to emerging markets, insights into business potentials and identifying ideas and exploiting them through innovation (Thorpe et al., 2005). As a result, companies should develop the appropriate conditions to enhance knowledge development as implementing knowledge management means more than just implementing a set of IT tools but rather it includes changes within the organizational structure, processes and culture and the first step for shifting from a traditional company into a knowledgeable one is to focus attention on intangible assets represented by intellectual capital (Brauer and Zimmermann, 2017; Heisig, 2009). The later has great potentials at individual and groups levels as it represents organizations' futures, so there must be more interest focused on it than financial assets for its effect on the organization profitability as well as constructing a trade mark through achieving a higher level of quality (Datta and Ahmed, 2015). Based on the above mentioned, it is suggested that:

H1a: There is a positive relationship between intellectual capital integration and small and medium enterprises' success from the perspective of work groups' leaders who supervise the employees.

H1b: There is a positive relationship between intellectual capital integration and small and medium enterprises' success from the perspective of non-supervisor employees.

in addition to intellectual capital, human resources (HR) issues are a major concern for owners of small and medium companies as early studies that focused on small and medium companies indicate that the important issues that challenge small and medium companies are concerns related to human resources including finding the appropriate staff, finding skilled employees and maintaining the good employees (Al-Abrow et al., 2018; Pajo et al., 2010; Hari et al., 2005), this is due to that business turnover costs so much because of the expensive looking for alternatives and training them (those need to acquire skills and knowledge related to the company) and this leads to turnovers being one of the main reasons for the negative effect on productivity and financial performance of small and medium companies (Balz and Schuller, 2018). So, it is necessary to investigate the effect of business turnover for its great influence on performance through increasing dissatisfaction about the organization, and hence reducing employees' contribution in voluntary

behaviors that in turn lead to reduce the organizational efficiency (Caillier, 2014). In light of the above mentioned, it is assumed that:

H2a: There is a positive relationship between accountants' turnover and small and medium companies' success from the perspective of groups' leaders supervising the employees.

H2b: There is a positive relationship between accountants' turnover and small and medium companies' success from the perspective of non-supervisor employees.

Intellectual Capital, Accountants' Turnover, Knowledge Management and Small and Medium Companies' Success

Scientists agree that acquiring knowledge management is a critical process for companies' activities and it is complementary for research and development activities (Baruch and Rousseau, 2019; Brunswicker and Vanhaverbeke, 2014), this is due to what was generated by the economic crisis in the early 1990s of negative consequences within many organizations as globalization, internalization of markets, liberalization of trade, deregulation and the knowledge economy, all these interrelated phenomena pose new challenges for organizations (Hari et al., 2005). The strategic decision making process within small and medium companies is often conducted with one single individual or a small group of people and this clearly differs within large companies where a team of the higher management and strategic planning staff make the main decisions (Abdulaali, 2018). Thus, knowledgeable and efficient talents help to increase the organization's innovative capabilities by introducing new management methods as well as improving decision-making processes as financial knowledge is an organizational method that uses resources strategic knowledge more efficiently (Jyoti et al., 2011), especially that small and medium companies play a vital role in economic development in any nation, and they are admitted as an economic development driver (Kamath, 2008) so that many international organizations release knowledge management initiatives with the aim of facilitating business operations, achieving financial savings, increasing revenue, promoting users' acceptance and increasing competitiveness (Chua and Lam, 2005).

There is broad agreement among economists and business forecasters that macroeconomic growth will come via creative occupations or knowledge-based occupations as early studies indicate the importance of knowledgeable workers whom are defined as high level employees and thus knowledge contributes in understanding the individual work-related behavior (Joo, 2010). With the emergence of knowledge as a strategic source for companies in the twenty-first century, companies seek to obtain evidence about how to efficiently collect knowledge sources and manage them to achieve a competitive advantage through maintaining the worker individuals in order to benefit their skills and competencies to complete certain enterprises or implementing certain tasks (Ranjbar and Amiri, 2015). It is necessary to invest in managing and developing employees by increasing investment in knowledge, managing it and preventing employee

turnovers, and if not preventing, reducing it at least (Levy, 2011). Business turnover contributes in reducing knowledge due to that leaving work often occurs by skilled and knowledgeable human resources (Jacobs and Roodt, 2007). However, some early studies indicate no relationship between the intention to leave work and knowledge management because there is no empirical evidence on this (Hislop, 2003). Based on the above mentioned, it is assumed that:

H3a: There is a positive correlation between accountants' turnover and small and medium companies' success through the mediation of financial knowledge management from the perspective of group leaders supervising the employees.

H3b: There is a positive correlation between accountants' turnover and small and medium companies' success through the mediation of financial knowledge management from the perspective of non-supervisor employees.

H4a: There is a positive relationship between intellectual capital and small and medium companies' success through the mediation of financial knowledge management from the perspective of group leaders supervising the employees.

H4b: There is a positive relationship between intellectual capital and small and medium companies' success through the mediation of financial knowledge management from the perspective of non-supervisor employees.

Methodology

This study used a regulated questionnaire for data collection from small and medium companies in Iraq. The questionnaire was sent to the selected small and medium companies using the random method initially, and it was sent to 1100 small and medium companies. The data was intended to be collected at two different levels i.e. non-supervisory level and supervisory level. For this purpose, the data was collected from the non-supervisor employees who are working in different groups and the leaders' who are supervising the groups.

However, the valid questionnaires which were returned were from the 90 groups from different companies hence the sample size was 90 at group leader level and 270 at non-supervisor employee level. The research framework consisted of 4 variables: intellectual capital and accountants' turnover as independent variables, financial knowledge management system as a mediator variable and small and medium companies' success as dependent variable. These components were measured using multi-items scales where the intellectual capital and knowledge management were measured with Singh and Rao (2016) scale, while accountants' turnover was measured using Chong and Monroe (2013) scale, and finally the dependent variable of small and medium companies' success was measured using Wu (2009) scale.

Results and Analysis

Hypotheses Testing

Table IIIA and IIIB; summarize the results of the model and explain the direct relationship between exogenous variables and endogenous variable at both levels i.e. leaders and employees. Two exogenous variables Junior Accountants Turnover Intention (JATI) and Integrating Intellectual Capital (IIC) have a direct significant effect on Success of small and medium enterprise (SSME). Thus, the H1a, H1b, H2a and H2b of this study are supported. Both variables are significant at 0.05% level of significance. The coefficient and p-values are shown in table IIIA and III B for Leaders and Non-supervisory Employees respectively. The positive coefficient in both tables for both relationships show the positive impact of JATI on SSME and IIC on SSME with p-values less than 0.05 which shows these positive relationships are significant. Hence supporting the H1a, H1b, H2a and H2b.

Table 1a. Direct Relationship

Table-III A Direct Relationship (Leaders)			
Relationship	Coefficient	P-values	Decision
JATI→SSME (H1a)	1.022	0.001	Supported
IIC → SSME (H2a)	1.459	0.010	Supported

Table 1b. Direct Relationship

Table-III B Direct Relationship (Non-Supervisory Employees)			
Relationship	Coefficient	P-values	Decision
JATI→SSME (H1b)	1.455	0.000	Supported
IIC → SSME (H2b)	1.016	0.000	Supported

For testing the mediation bootstrapping was performed with 5000 random sample with replacement at 0.05% significant level (Hair et al., 2014). The hypotheses 3a and 3b indicated the relationship of JATI and SSME through mediation of FKM at leaders and employee's level respectively while hypotheses 1a and 1b indicated the relationship of IIC and SSME through mediation of FKM at leaders and employee's level respectively. The results for the mediation effect are presented in the table IVA (leaders) and IVB (Employees). The results show the significant mediating effect as all the p-values are less 0.05, hence hypotheses H3a, H3b, H4a and H4b found to be supported.

Table 2a. Mediated Relationship

Table-IVA Mediated Relationship (Leaders)			
Relationship	Coefficient	P-values	Decision
JATI→FKM→SSME (H3a)	0.771	0.007	Supported
IIC → FKM→ SSME (H4a)	0.536	0.030	Supported

Table 2b. Mediated Relationship

Table-IVB Mediated Relationship (Non-Supervisory Employees)			
Relationship	Coefficient	P-values	Decision
JATI→FKM→SSME (H3b)	0.674	0.000	Supported
IIC → FKM→ SSME (H4b)	0.469	0.003	Supported

Discussion and Managerial Implication

Results reveal that intellectual capital is positive for small and medium companies' success and this result is in agreement with that of Montequin et al. (2006) which indicated that intellectual capital is among the vital factors contributing in companies' survival in business so it is necessary to promote knowledge development via a set of changes within the organizational design which assists in spreading knowledge. This result is also in agreement with that of Egbu (2004) which indicated that companies that construct the main competencies and maintain the ability to benefit innovation transform from enemies and blaming culture into the culture of participation through viewing intellectual capital as one of the long term strategic factors as well as one of the social complex processes that require an integrative approach and supportive organizational contexts that include interest toward people and increasing finance in addition to concerning about technological issues, environmental issues, effective institutional learning and the dimensions of process facilitating. It is necessary to use investments in knowledge efficiently with emphasizing the ability to recover knowledge investments on both the short and the long terms, thus, it is necessary to spread these investments and to use them in a pattern that facilitates the knowledge management system and makes it more efficient which leads to better performance in small and medium companies. To achieve this, early studies' results such as those of Haahti et al. (2005) indicate that small and medium companies should focus on establishing relationships with foreign partners to increase the intense of their knowledge as focusing on local partnerships doesn't offer great advantage in increasing financial knowledge or facilitating companies' performance.

Financial knowledge management system is a main and significant factor in the relationship between intellectual capital and accountants' turnover and the effect of this on small and medium companies' success where currently, competition on the basis of financial strength is not possible for the company. Companies should focus on managing their own knowledge and taking it as a competitive advantage. Therefore in order to achieve success for small and medium enterprises to countries in general and Iraq in particular on the re-established companies, they should reinvest human resources, reduce their economic values at individual, managers and general levels. This can be achieved by facilitating intellectual capital and reducing business turnover and this is in turn achieved by assisting human resources to apply the stored knowledge, experiences, values and beliefs on new situations in an attempt to understand them. In this way, companies will have a storage of knowledge and effective and able employees for the organization's

survival especially that there were many studies conducted to investigate the relationship between intellectual capital and knowledge management such as that of Singh and Rao (2016), business turnover and performance, such as that of Nadiri and Tanova (2010) and on intellectual capital and small and medium enterprises' success such as that of Montequin et al. (2006). In a developing country like Iraq, there is a need to successful small and medium enterprise to achieve better sustainable performance through intellectual capital integration and knowledge that ultimately work towards enhancing individual capabilities, knowledge, and training. As the managerial implication of the current work, it is suggested that the Iraqi SME sector should put more efforts to develop their HC so as to increase their survivability and hence supporting the economic stability and growth. The learning and knowledge-based climate should be developed by the firm in order to achieve better KM with can enhance the firm performance and ultimately firm survives. This effort will help the entrepreneurs to invest more and the number of SMEs will be increased and will perform in a better way.

Conclusion

Finally, during the study of the impact of intellectual capital and the role of accountants on the success of SMEs through the role of the medium variable "financial knowledge management system", we have found that the organization that has the individuals' past capabilities and experiences as well as the knowledge-based resources contained in the organization's culture, structure, as well as the relationship with stakeholders, including the image of the organization and its products, as well as the possibility of providing a working environment that prevents the development of intentions of turnover through the realization of human resources expectations and attention to existing knowledge and create new knowledge as a force, all these are desirable in order to improve the performance and success of small and medium enterprises by reducing costs. Managers should work on these lines along with developing knowledge management. As the managerial implication of the current work, it is suggested that the Iraqi small medium Enterprise sector should put more pains to improve their human capital so as to preserve their survivability and hence carry economic stability and development. The learning and knowledge-based environment should be improved in the organization in order to realize best knowledge management, which can enhance the organizational performance and lastly organization's survival. This effort will assist the entrepreneurs to invest most and the number of small-medium Enterprises will be increased and will perform in the best way.

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WIELOPOZIOMOWE BADANIE WPLYWU ZARZĄDZANIA WIEDZĄ W MAŁYCH I ŚREDNICH PRZEDSIĘBIORSTWACH

Streszczenie: W zależności od kontekstu modelu organizacyjnego w grupach roboczych i perspektywy pracy dla zachowań odpowiedzialnych społecznie, opracowano i zbadano model sukcesu małych i średnich przedsiębiorstw, który wyjaśnia wybrane przesłanki prowadzące do sukcesu tych firm. Próba obejmowała 217 pracowników w małych i średnich przedsiębiorstwach w Iraku. Stwierdzono, że integracja kapitału intelektualnego i celowa rotacja młodszego personelu finansowego były związane z sukcesem małych i średnich przedsiębiorstw, ponadto istniał bezpośredni związek między rotacją personelu finansowego a integracją kapitału intelektualnego i sukcesem małych i średnich firm, a także pośredni związek z systemem zarządzania wiedzą przez system zarządzania wiedzą finansową w ramach grup roboczych.

Słowa kluczowe: integracja kapitału intelektualnego, rotacja personelu finansowego, zarządzanie wiedzą finansową, sukces małych i średnich przedsiębiorstw

影响知识管理中小企业的多层次研究

摘要: 与社会责任行为的关系, 我们开发并分析了中小企业的模型。

“成功。样本包括在伊拉克的中小型公司的217名工人。结果发现, 智力资本整合与故意初级会计师的流动和智力资本整合较小和中型公司的成功。

关键词: 智力资本整合; 初级会计师营业额; 财务知识管理; 中小企业的成功