Knowledge Management:
Understanding the Cultural Context of Knowledge Transfer

Astra Oghenero Chifiero

BSc (Hons); MA

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Department of Entrepreneurship and Strategy,

Lancaster University Management School,

Lancaster University

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Declaration

I declare that this thesis is my own work and has not been submitted by me in substantially the same form for the award of a higher degree in any university.

Abstract

Knowledge as a key resource to the success of a business is widely recognised. It has, therefore, become imperative that organisations can build on the knowledge within the organisation and leverage their employees experiences through knowledge transfer. Social interactions have been identified as essential to the effective transfer of knowledge and require an understanding of the cultural context which influences these interactions. A review of the literature shows that research into knowledge transfer has focused on the inter-organisational transfer of knowledge between cultures. There is however a paucity of research on knowledge transfer practices in Nigeria. The aim of this thesis is to explore employees understanding of the organisational and national cultural complexities influencing knowledge transfer within professional service firms in Nigeria. Empirical research is undertaken to gain insight into employees perception of organisational and national culture on intra-organisational knowledge transfer. Data is collected by interviewing thirty employees in three professional service firms. The findings show that cultural artefacts such as shared language, terms of address, physical settings and mode of dressing create knowledge transfer behaviours such as approachability and openness to engage in knowledge transfer which in turn creates an environment of trust and open communication. Additional findings also indicate that employees use the enabling culture of the organisation to take ownership of their knowledge needs through self-directed learning due to a lack of professional knowledge and engaging in altruistic behaviour to create credibility and legitimise their place within the organisation. This study contributes to knowledge transfer practices in Nigeria and research in professional services firms. The research emphasises the need to undertake knowledge transfer research in culturally diverse nations which provides novel insights into employees knowledge transfer practices as a result of the cultural context.

Dedication

I dedicate this thesis to my father Dr-Sos Chifiero, who has always believed in me and for his unfaltering support and encouragement throughout this research journey leading to its successful completion.

Acknowledgements

First and foremost, I give thanks to God who has seen me through this research journey and led me to this point in my life, ultimately making this journey a grand success.

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CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Knowledge has been identified as one of the most critical resources of an organisation aside from land, labour and capital (Akhavan *et al*., 2009; Kozak, 2010; Conner and Pralahad, 1996). This recognition of knowledge as an asset has led to an increased emphasis on knowledge management practices within organisations. In practice, knowledge has become increasingly recognised with the International Standards Organisation (ISO) explicitly mentioning knowledge as a resource in the ISO 9001:2015 standard on Quality Management Systems. Fry (2015) considers this a long overdue acknowledgement of knowledge management. It was, however, not until November 2018 that the International Standards Organisation released ISO 30401:2018 which is the first international standard on knowledge management.

The recognition of knowledge management grew as a result of the obtainment, dissemination and the use or reuse of knowledge by various economies (Niu, 2009). Knowledge management (which from now on will be referred to as KM in this document) has been viewed as an avenue for organisations to effectively utilise knowledge to achieve and maintain competitive advantage (Grant, 1996). The study of knowledge, as well as research on various knowledge management concepts, has increased over the years especially within the Western Economies (Cegarra-Navarro *et al*., 2011). The primary motivation for knowledge management research is the view of knowledge as an organisational asset which is considered both scarce and critical to maintaining an organisation's competitive advantage in the global economy. The concept of coding and transmitting knowledge in organisations is not new (Alavi and Leidner, 1999) both in research and practice. Knowledge management research has often taken place in China, Russia, America, the United Kingdom which are all developed nations. However, there has been a paucity of knowledge management research in developing nations like Nigeria. A study conducted by Dwivedi *et al*. (2011) revealed that out of one thousand and forty-three publications published in the journals of *Knowledge Management Practice*, *Electronic Journal of Knowledge* and so on between 1999 and 2009, only seventeen (approximately two per cent of publications) focused on knowledge management practices in Africa, and none of these was located in Nigeria.

The literature on knowledge management has revealed four important processes of knowledge management namely knowledge creation, knowledge storage, knowledge transfer and knowledge application (Alavi and Leidner, 2001). Of these processes, knowledge transfer is essential (Davenport and Prusak, 1998) as the sharing of knowledge between individuals or business units has been identified as a critical ingredient for the success of any knowledge management initiative (Watad and Perez-Alvarez, 2007). Knowledge is however not natural to transfer (Szulanski, 1996; Simonin, 1999). Knowledge is not easy to transfer because individuals do not easily volunteer their knowledge (Szulanski, 1996). To encourage knowledge transfer, social interactions among employees are therefore crucial as it creates a sense of belonging leading employees to share their knowledge willingly.

Since effective knowledge transfer requires an environment which allows for social interactions, the social context in which employees work such as culture provides an avenue for such interaction. However, culture has been known to hinder the transfer of knowledge as well as promote the knowledge management implementation and sustainment efforts of organisations (Janz and Prasarnphanich, 2003). Additionally, different nations have different cultures and organisations operating in varying cultures adopt practices to suit that cultural context (Meyer *et al*., 2007).

1.2 Statement of the Problem

The twenty-first century has been described as a knowledge-based economic era. Hence the study and practice of knowledge management concepts have increased both in academia and in the industry. Despite this, human knowledge has been regarded as a broad and abstract concept (Korac-Kakabadse *et al*., 2002; Alavi and Leidner, 1999). The debate on the concept of knowledge is however still on-going as previous studies in the field have lacked a consensus on the fundamental concepts of knowledge from its definition to its application as well as ways of managing knowledge within an organisation. On the one hand, Hester (2009) defines knowledge as information that has been processed, organised and restructured to be ready for use while on the other hand, Quinn *et al*. (1996) regard it as professional intellect. The first view of knowledge as information considers knowledge to be a tangible resource while the second view considers knowledge as an intangible resource which is akin to professional experience. Alternatively, knowledge can be said to be explicit that is expressed in the form of words and numbers (Dorobat, 2008) or tacit which is subconsciously understood and difficult to express (Nonaka and Takeuchi, 1995). The tacit form of knowledge emerges from direct experience (Dorobat, 2008). The focal point of past research in knowledge management has been on the development and use of systems to facilitate creation, distribution and application of tacit and explicit knowledge (for example Dorobat, 2008; Alavi and Liedner, 1999).

The tacit form of knowledge has formed the bulk of the debate in knowledge management research. Knowledge and knowledge management concepts as it pertains to tacit knowledge research have continued to gain popularity and still considered broad and complex (Alavi *et al*., 2006). The proliferation of research on knowledge management and its processes within organisations can be attributed to the changing business environment and their need to sustain a competitive advantage within the global market. There have been some studies conducted to understand the importance of knowledge and how it can be used as a source of competitive advantage. The majority of studies, for example, Akhavan *et al*. (2009), Cho *et al*. (2007) have focused on the importance of knowledge management components such as the creation, storage, transfer and the application of knowledge while other studies are concerned with knowledge flows (Gupta and Govindarajan, 2000), knowledge creation (Ha *et al*., 2008) and the importance of knowledge transfer (Draghici and Petcu, 2011).

The challenge to KM implementation, however, is the ability to convince people and business units to volunteer their knowledge (Alavi and Leidner, 1999). This is especially so with regards to tacit knowledge which cannot be easily transferred but assimilated through observation and interaction between individuals or business units (Polanyi, 1966; Sharabati and Hawajreh, 2012). The goal of knowledge management then becomes how to elicit tacit knowledge which resides in the minds of individuals to foster organisational goals. The process "through which an individual or an organisational unit (group, department and division) is influenced by the "experience" of another individual or unit which becomes apparent by changes that are produced in the knowledge base or results of the individual or recipient unit" is known as knowledge transfer (Argote and Ingram, 2000, p. 151).

Despite the distinct advantages of having access to knowledge, employees in an organisation are hesitant to share knowledge with their colleagues because of their fear of losing such knowledge. They further suggest that human behaviour (which is also tied to individual culture) may cause partial and ambiguous knowledge to be shared. The impact of culture on knowledge transfer is often viewed as being the most significant factor in determining the success and failure of KM implementation and sustainment efforts. Janz and Prasarnphanich (2003) observe that culture is the foundation for establishing trust within an organisation and underlies the willingness to share information and collaborate. Organisational culture reflects how organisational members do their jobs and interact with one another while national culture is a set of values and norms considered important and approved by society (Meyer *et al*., 2007). Although national culture is said to shape individual behaviour, organisational culture is said to have the most significant influence on the success and failure of KM endeavours (Korac-Kakabadse *et al*., 2002). There have been various studies about the cross-cultural of national and knowledge transfer. These studies have taken a comparative turn by comparing knowledge transfer between China and Russia (Michailova and Hutchings, 2006), China, Russia and Taiwan (Lo *et al*., 2016). Research which has focused on cultural research in just one country have merely tested the applicability of various cultural frameworks on knowledge transfer (for example Nafie, 2012).

Extant research has thus focused on the transfer of knowledge from one organisation to another or one country to another without examining the employees' perspectives within an organisational and national culture. The present research will thus address this gap in knowledge transfer - culture research.

1.3 Research Aim

This study intends to explore employees' perceptions of the cultural influences on knowledge transfer. This study captures the experiences of employees in professional service firms (PSFs). Professional service firms are organisations whose employees are members of a specialised professional like accounting firms, law firms, engineering firms (von Nordenflycht, 2010). Professional service firms have four distinct characteristics namely primary activity, knowledge, governance and identity (Empson *et al*., 2015). PSFs offer contemporary insights into complex interpersonal and organisational dynamics, therefore, making for a theoretical significant empirical setting (Maister, 1993; Empson *et al*., 2015). By investigating PSFs, there is an intention to get a better awareness of their knowledge transfer process, the rationale of employees as they engage in knowledge transfer. The aim of this study, therefore, is to explore the employees understanding of the organisational and national cultural complexities influencing knowledge transfer within professional service firms in Nigeria. This research will also provide insights into the subjective experience of employees who engage in knowledge transfer as well as understand the influence of organisational and national culture on these experiences.

1.4 Research Questions

This study adds to the knowledge management research by understanding employees' experiences of intra-organisational knowledge transfer. Intra-organisational knowledge transfer refers to the process in which organisational actors such as individuals are influenced by the experience and knowledge of other organisational actors as they exchange and receive knowledge (Minbaeva and Rabbiosi, 2010; Van Wijk *et al*., 2008). Intra-organisational knowledge transfer is focused on interpersonal interactions.

The study captures the experience of Nigerian employees in professional service firms. Focused on social interactions and knowledge transfer which employees gain within their social context, the following research questions are posed:

1. What are the enablers and constraints of knowledge transfer?
2. How do employees' perceive the relationship between organisational culture and intra-organisational knowledge transfer?
3. How do employees' perceive the relationship between national culture and intra-organisational knowledge transfer?

1.5 Organisation of the Thesis

This thesis comprises of eight chapters. The different chapters of the thesis are described below:

Chapter one introduces the fundamental concepts of the study such as knowledge, knowledge management, knowledge transfer, organisational culture and national culture. The introductory chapter also sets out the aim of the study, the research questions and the structure of the thesis.

Chapter two reviews the literature on knowledge transfer to locate it within the broader context of knowledge management. The chapter provides insights into the epistemologies of knowledge, knowledge management research in the computational and practice-based foundations.

Chapter three addresses organisational and national culture. The theories of organisational culture and national culture and their criticisms and concludes research gaps on knowledge transfer-culture research.

Chapter four sets out the philosophical and methodological positions of the research. This goes further to evaluate the two central philosophical positions and their adoption in social science research, to provide the view underlying the research assumptions. Also discussed are the various methodological decisions adopted during the study, the limitations, social context, data collection procedures and process of data analysis. The three themes derived from data analysis are identified.

Chapter five addresses the first research theme *building an environment of trust and open communication*. It presents the findings and discussion of this theme explaining employees view on social interactions and cultural artefacts which promote knowledge transfer.

Chapter six reports the findings and discussion of the on *motivations for engaging in knowledge transfer and developing human capital*. These findings are then discussed in the light of extant literature.

Chapter seven presents the findings and discussions of the third theme on *the effects of tribal culture diversity*. It explains the tribal and national culture complexities, how employees view the relationship between tribal and national culture and knowledge transfer.

Chapter eight provides a conclusion of the overall study, highlighting the theoretical and practical contributions of the study as well as recommendations for future research. Finally, a brief reflection of the study is given.

CHAPTER TWO

LITERATURE REVIEW (1)

KNOWLEDGE MANAGEMENT AND KNOWLEDGE TRANSFER

2.1 Introduction

This overarching aim of this research is to explore employees' perceptions of organisational and national culture on intra-organisational knowledge transfer. This aim evaluates two key concepts – knowledge transfer (which is a component of knowledge management) and culture. The review of knowledge management/ knowledge transfer and culture (both organisational and national) will be done across two chapters. This chapter will critically evaluate the concept of knowledge, knowledge management and its concept and the main theoretical foundations of knowledge management research.

2.2 What Do We Mean by Knowledge?

In this section, I will be discussing knowledge and how it differs from data an information (see figure 1 below). First, an understanding of knowledge, which is a critical element of this field is essential to understanding the requirement for knowledge management in organisations.

2.2.1 Data, Information and Knowledge

Kumar and Thondikulam (2006) argue that the concepts of data, information and knowledge are closely related and that the confusion between knowledge and information is like that between data and information. There is a link however between data, information and knowledge and these are said to be a part of a process with the final product being knowledge. The relationship between data, information and knowledge can thus be said to be transitive; usually morphing from a simple form (data) to a more complex form (knowledge).

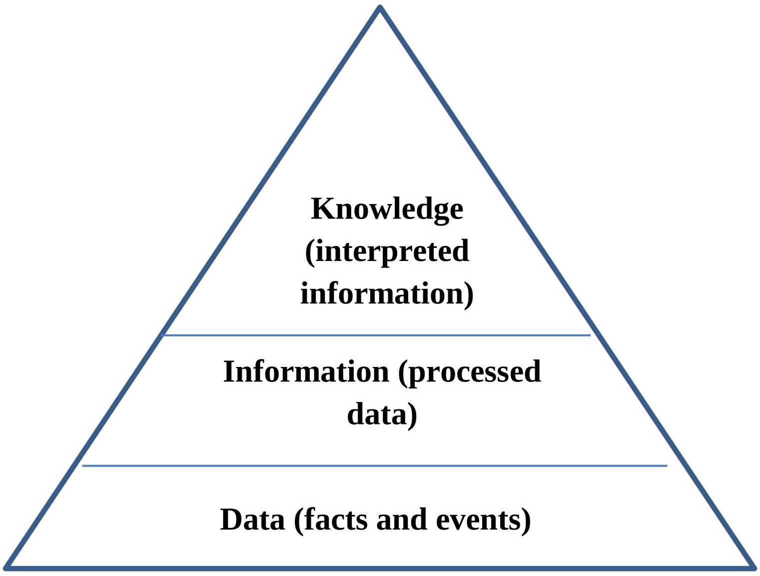


Figure 1 - Data-Information-Knowledge Hierarchy (Jasimuddin, 2012, p.13)

Data is considered as the means through which knowledge and information are stored and transferred. According to Small and Sage (2006, p. 153), data is "something that is of potential value in decision making". This means that data is instrumental to decision making Data can become information or knowledge when it is transmitted and received by the intended receiver. Information and knowledge which are held by an individual, however, can "only be communicated when it has been encoded into data" (Kumar and Thondikulam, 2006, p. 175) using a data transfer device system. Figure 1 above depicts knowledge as interpreted information which signifies the need for a human factor or factors to understand and use such knowledge. This is supported by Brown and Duguid (2000) who provide three distinctions of knowledge namely, the need for a knower, the intangibility of knowledge and cognitive nature of knowledge.

- Knowledge entails a knower – where information is seen as self-sufficient, knowledge is usually associated with a person
- Knowledge is much harder to hold, transfer and quantify unlike information
- Knowledge is much harder to assimilate and understand than information (that is why the vehicle that is medium adopted for knowledge transfer is crucial).

Allee (1997) gives twelve guiding principles which give some insight into the dynamic nature of knowledge which is like those proposed by Brown and Duguid

(2000). These principles are messy, self-organising, community, language, slippery, cannot be controlled with certainty, multiple versions, has limited growth, social process, requires a supportive environment, no best practice, and knowledge is managed based on how it is defined.

The properties of knowledge outlined by Brown and Duguid (2000) indicate the organic nature of knowledge requiring social interaction that is people, a process for adequately transferring knowledge and the practice of utilising available knowledge. Due to the organic nature of knowledge, Ajmal and Koskinen (2008) argue that knowledge should involve the perception, skills and experience. This notion of knowledge is however contradicted by Kumar and Thondikulam's (2006) earlier assertion that knowledge must be coded into data that is made explicit in order to be understood. Both views of knowledge as encoded data and perception highlight the ongoing discourse in the field of knowledge management vis-à-vis knowledge communicated through action and experience or a technological medium.

From the above principles of knowledge, it is evident that knowledge is a complex notion. If not, how else can it be messy and self-organising at the same time? From the guiding principles proposed by Allee (1997), knowledge is a social process requiring transfer through a form of interaction. Social process implies a form of communication, trust, attributes and context. Through the principles of knowledge, Allee (1997) was proposing the importance of specific attributes and environment which could lead to an enhancement of knowledge.

Definition of Knowledge

The question of '*what is knowledge'* seems simple enough and reminiscent of a philosophical debate. My intention here is not to delve into such philosophical debate but to provide various ways it has been defined. Table 1 below shows a few of such definitions.

Authors	Definitions of Knowledge	Field of Study
Davenport and Prusak (1998, p. 5)	"A fluid mix of framed experience, values, contextual information, and expert insight that provides a framework for incorporating new experiences and information. It originates and is applied in the minds of 'knowers'. In organisations, knowledge often becomes embedded in documents, repositories, organisational routines, processes, practices and norms".	Business Management, Knowledge Management, Information Technology Management, and Management Consulting
Debowski (2006, p. 16)	"The process of translating information (such as data) and past experience into a meaningful set of relationships which are understood and applied by an individual".	Organisational Learning, Knowledge Management and Education
Nonaka and Takeuchi (1995)	A dynamic process of justifying personal belief toward the "truth."	Knowledge Creation, Knowledge Management and Organisation Studies
Tsoukas and Vladimirou (2001, p. 981)	"The set of collective understandings embedded in a firm, which enable it to put its resources to particular uses".	Organisation Studies

Table 1 - Definitions of Knowledge

From the table of definitions above, we can see that knowledge can be defined in several ways exemplifying its complex and multi-faceted nature (Blackler, 1995). As can be seen from Table 1 above, the authors are from various disciplines, and as such each definition is a composite of definitions from knowledge management, organisational learning, organisation studies, information management and the broader business management area. This supports Blackler (1995) and Baskerville and Dulipovici (2006) notions that knowledge management is a multi-faceted and multidisciplinary subject. Nonaka and Takeuchi (1995) see knowledge as a fluid process, although the outcome of utilising it is to point towards justifying truth. The definition of knowledge given by Debowski (2006) and Tsoukas and Vladimirou (2001) is more focused on the process of using knowledge within an organisation as evidenced by the organisational learning perspective.

All definitions of knowledge have elements of the guiding principles and distinctions as proposed by Brown and Duguid (2000) and Allee (1997) such as social process, intangible, meaningful relationships, experience, application and understanding. While all definitions of knowledge are relevant for this study, the definition given by Davenport and Prusak (1998) provides a broad platform for understanding what knowledge across the main fields of study in which knowledge management research is carried out. Another reason for the suitability of definition given by Davenport and Prusak is the that it comprises of three key elements which are essential for an effective knowledge management system – people, practices and processes, the three Ps of knowledge management. That is, it provides a comprehensive framework of knowledge by depicting the fluidity of knowledge, the values and experiences of those using the knowledge as well as medium of transmitting and holding knowledge such as documents and routines.

Tsoukas and Vladimirou (2001) however argue that this definition of knowledge comprises of too many aspects of knowledge which do not clarify what knowledge is but instead showing knowledge as comprising of many things. This is undoubtedly true, but it does highlight some of the principles of knowledge proposed by Allee (1997). As Allee (1997) rightly states, the definition of knowledge adopted is dependent on what knowledge means to the user and how knowledge is to be managed within a specific context.

2.3 Forms of Knowledge – Tacit and Explicit Knowledge

Knowledge has been categorised into two forms – tacit and explicit because of its nature and the way it is used and disseminated between individuals, groups and members of an organisation. This distinction between tacit and explicit knowledge was popularised by Polanyi (1962) and then was built on by Nonaka and Takeuchi (1995).

	Tacit Knowledge	**Explicit Knowledge**
Endogenous Source	• Organisational members' skills • Craftsperson's expertise • Employees experiences	• Manuals • Codes of practice • Formal routines and procedures
Exogenous Source	• Suppliers experiences • Customers' ideas • Competitors' next useful move • Researchers' experiences	• Suppliers design manuals • Customers regulatory guidelines • Researchers articles

Figure 2 - Source-based Knowledge Model (adapted from Jasimuddin, 2012, p.117)

Figure 2 above distinguishes between tacit and explicit knowledge at two levels, the endogenous and exogenous source. The terms endogenous and exogenous respectively means knowledge possessed by individuals within and outside an organisation. The first level is the endogenous source which portrays the internal knowledge an organisation possesses. At the endogenous level, tacit knowledge is embedded in organisational members skills, expertise and experiences while organisational manuals, codes of practice and routines and procedures exemplifies explicit knowledge. The second level of the tacit and explicit knowledge dimension is the exogenous source. The exogenous source shows knowledge external to the organisation but possessed within the organisation's industry boundary such as customer and suppliers experiences, competitor's moves, regulatory guidelines and suppliers manuals. An organisation can tap into the exogenous source to improve on its endogenous source. The exogenous source also serves as a criterion for managing the internal knowledge of the organisation through organisational routines and procedures as well as improving its members' expertise.

Tacit knowledge has been defined as non-verbalised, intuitive and unarticulated based on Polanyi's (1966) famous assertion that we can know more than we can tell. Gertler (2003 p. 77) believes this is an "issue of awareness or consciousness" and difficulties in communication which are due to "inadequacies of language in expressing certain forms of knowledge and explanation". Tacit knowledge is acquired through experience sharing, observation and imitation. This form of knowledge resides in the perceptions and behaviour of human beings and can only be presented in the form of metaphors, drawings and other forms of expression (Ajmal and Koskinen, 2008). Kumar and Thondikulam (2006) have suggested that a significant amount of information in organisations is preserved as tacit knowledge, with tacit knowledge underlying all skilful actions in organisations (Tsoukas, 2011).

Small and Sage (2006) define explicit knowledge as "formal and systematic and usually found in books, enterprise repositories, databases and computer programmes" (p. 154). Explicit knowledge is documented, public, structured, externalised and conscious with a fixed content that can be captured and shared using information technology devices and via another medium. Tacit and explicit knowledge are regarded as mutually constituted with explicit knowledge a mere extension of tacit knowledge (Tsoukas, 1996). Tacit knowledge, however, is a form of knowledge which is active in the mind of the individual but cannot be accessed consciously at the moment of knowing but enables and produces the explicit knowledge of individual people.

There are certain challenges associated with these two forms of knowledge which are related to business success. While explicit knowledge appears to be easier to communicate and understand, this characteristic creates the disadvantage of it being copied by an organisation's competitors (Cumberland and Githens, 2012). Tacit knowledge which is more challenging and not easily communicated has the advantage of not being susceptible to exploitation by competitors because it cannot be embedded in training manuals or other documents. This is a good business competitive advantage except it poses a threat to an organisation as well because it is not easy to teach this form of knowledge to other organisational members. The only way this form of knowledge can then be shared is by engaging in teaching, storytelling and demonstrations (Jasimuddin and Zhang, 2011) as opposed to formal guidelines such as company manuals. Another disadvantage of tacit knowledge is identifying who among an organisation's employees have the expert knowledge (that is, the most experiential knowledge). Also, determining avenues for making this knowledge accessible is paramount (Debowski, 2006).

Other forms of organisational knowledge are shown below in Figure 3.

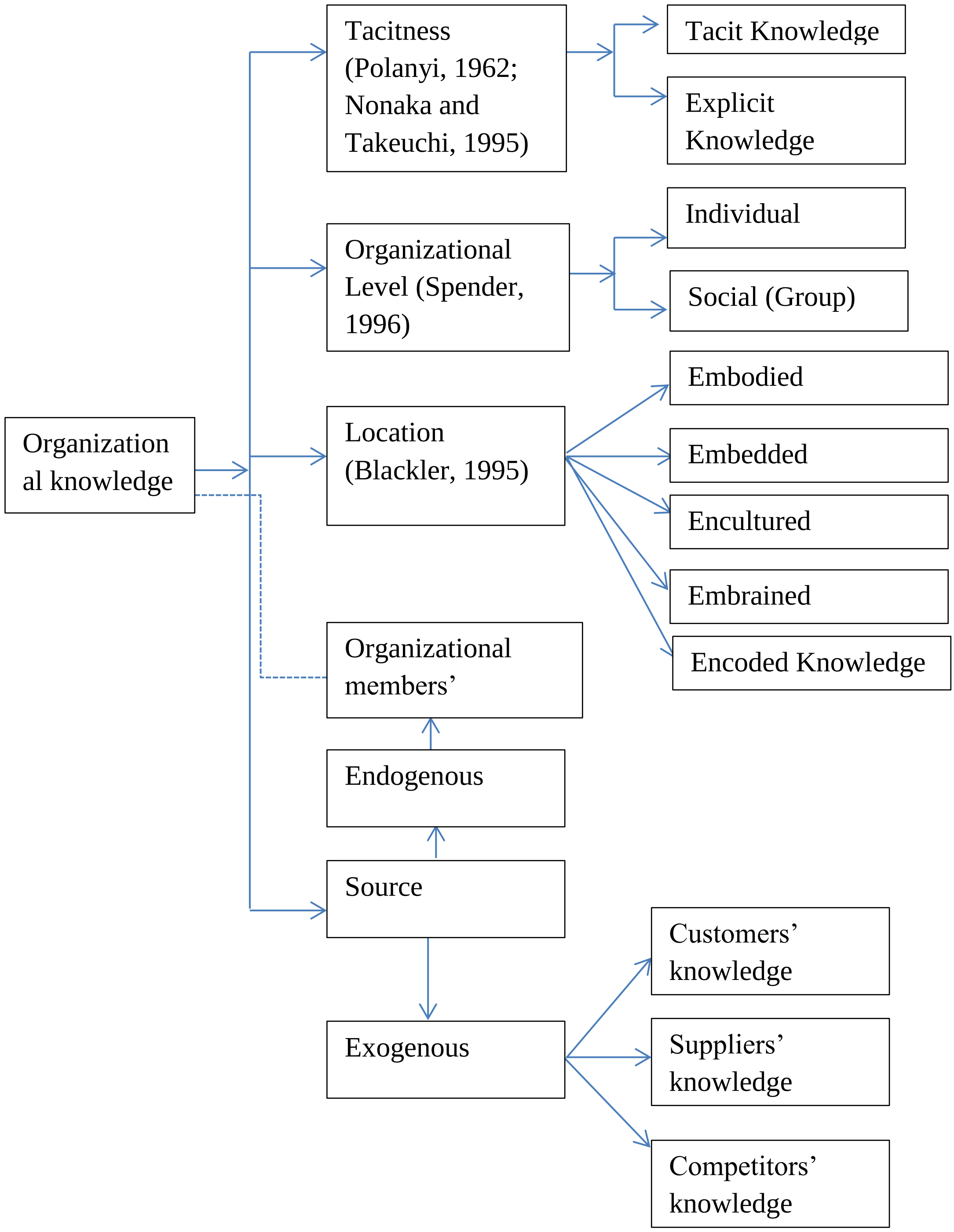


Figure 3 - Typologies of Organizational Knowledge (adapted from Jasimuddin, 2012, p. 119)

Figure 3 depicts other typologies of organisational knowledge like the tacit and explicit knowledge matrix in Figure 2 above. The main additions to figure 3 are the organisational knowledge typologies proposed by Spender (1996) and Blackler

(1995). Spender (1996) views knowledge as being held either by an individual or collectively by the organisation. At the individual level, knowledge is automatic (tacit) and conscious (explicit). According to Spender (1996), automatic knowledge is synonymous with personal knowledge borne from one's skills and experiences while conscious knowledge is explicit knowledge held by the individual. At the collective (social) level, Spender (1996) views tacit knowledge as a collective held by the organisation in the form of communities of practice and explicit knowledge as objectified knowledge held by the organisation in the form of manuals and routines.

While similar in many respects to the tacit and explicit forms of knowledge as proposed by Polanyi (1966) and Nonaka and Takeuchi (1995), it differs in terms of terminologies. For instance, Spender (1996) splits the tacit and explicit knowledge into individual and social components. This raises questions as to whom knowledge belongs to in an organisation, that is, the individual or organisation? There is the issue of using social to refer to knowledge held by the organisation which contradicts with earlier principles of knowledge as a social process (Allee, 1997) irrespective of it being individual or collective.

Blackler's (1995) knowledge typology, however, is focused on the types of knowledge used by an organisation and where they are located within the organisation. To this end, Blackler (1995) stipulates that knowledge resides in an individual's body (embodied knowledge), routines (embedded knowledge), dialogues (encultured knowledge), brains (embrained knowledge) and symbols (encoded knowledge). When compared with the tacit and explicit typologies of knowledge, embodied, encultured and embrained knowledge can be attributed to the tacit dimension of knowledge while embedded and encoded knowledge can be attributed to the explicit dimension of knowledge.

2.4 Epistemologies of Knowledge

Cook and Brown (1999) distinguished between two ways of knowing about knowledge. The first is called epistemology of possession to depict the "traditional understanding of the nature of knowledge" which is something that people possess (p. 381). The second is called epistemology of practice which encompasses what individuals and groups know through practice. Epistemology of practice aims to take knowledge from a static state to something more active hence this is referred to as knowing as action. Cook and Brown (1999) sought to distinguish between these two epistemologies of knowledge because of their belief that the word *knowledge* does not adequately capture the entirety of what a person knows. In order to know what a person knows, we should be able to understand the knowledge the person possesses as well as the action he carries out in performing a task (Cook and Brown, 1999).

Cook and Brown (1999) were advocating for a rethink of how we should view knowledge, which according to them should be knowledge and knowing (action/practice). Wenger (2004) and other proponents of communities in practice have advanced the area of knowing in action/practice where likeminded individuals come together to learn. The importance of this definition is to understand the actions of individuals and groups in a setting. Practice as it is used here is "the coordinated activity of individuals and groups in doing their 'real work' as it is informed by a particular organisational or group context" (Cook and Brown, 1999, p. 386-7). As previously mentioned, the way knowledge is used and managed in an organisation is dependent on how it is defined in that context. A significant determinant of what takes place in a context is organisational culture. Therefore, organisational culture can be said to set the tone for organisational routines and practices which in turn determines how individuals and groups engage with knowledge and advance knowing in the context of their work.

Hislop (2013) distinguishes between two perspectives of knowledge – the objectivist view and the practice-based view. According to Hazlett *et al*. (2005) and Mueller (2012), they can also be referred to as the computational and organic paradigms. The objectivist perspective views knowledge as an object (Spender, 1996) or what Cook and Brown refer to as the epistemology of possession. While the practice-based view sees knowledge as embedded in human activity (Hislop, 2013). The practice-based view unlike that proposed by Cook and Brown (1999) does not consider tacit and explicit knowledge to be separate and independent of the other. Both views are quite contradictory even though they both emphasise human action.

The debates on epistemology of knowledge indicate that the objectivist view or computational paradigm (Hislop, 2013; Mueller, 2012; Hazlett *et al*., 2005) is synonymous with epistemology of possession as promulgated by Cook and Brown

(1999). The epistemology of possession therefore represents the traditional way of viewing knowledge which is something people possess. However, there seems to be contention around the practice-based view of knowledge. The practice-based view is seen as distinct from the objectivist view or epistemology of possession (Hislop, 2013). Cook and Brown (1999) were not calling for a distinction between the two views or epistemologies. Instead, they argued for the evolution of how we should view knowledge - as comprising of 'knowing' which is part of practice.

While the objectivist and computational view may be similar, likewise the organic and practice-based view, there are some differences. On the one hand, the objectivist view (Hislop, 2013) is focused more on the outcome of knowledge that is, measurements of success like increased productivity, financial performance and maintaining a competitive advantage. While on the other hand, the computational paradigm is interested in maintaining knowledge using databases and repositories. The focus here is on providing an electronic database on knowledge experts on a topic. The organic or practice-based perspectives are similar in the sense that anything on knowledge is based on human social interactions. Despite the differences in terminologies, computational/objectivist and organic/practice-based appear to be two extremes of knowledge management enquiry.

The practice-based view (Hislop, 2013) or the epistemology of practice (Cook and Brown, 1999) has been adopted for this research. This is because the objective of this research is driven by the socially constructed, subjective and cultural dimensions of knowledge management practices in a Professional Service Firm (PSF). Knowledge is not only *held* by individuals in these organisations, but it is embedded in the critical skills and practice of doing a job. The process of transferring this knowledge at the workplace is therefore situated in the social interactions that take place among organisational members.

2.5 Knowledge Management

The computational and practice-based view of knowledge as discussed in section 2.4 represents the two broad forms of research in the discipline of knowledge management. Knowledge management as a discipline evolved from other theoretical foundations like "artificial intelligence, strategic management, organisational culture, organisational behaviour, organisational structure, information economics, quality management and organisational performance measurement" (Baskerville and Dulipovici, 2006, p.83). Like knowledge, knowledge management has also been defined in various ways. One such definition is "the generation, representation, storage, transfer, transformation, application embedding and protection of organisational knowledge" (Alavi *et al*., 2006, p. 218). This definition shows the elements of knowledge management as knowledge creation, knowledge capture/storage, knowledge transfer and knowledge application (Alavi and Leidner, 2001; Horwitch and Armacost, 2002; Wiig, 1993; Davenport and Prusak, 1998).

According to Debowski (2006), knowledge management is the manner, in which an organisation identifies, captures, organises and disseminates its intellectual assets for the benefit of its long-term performance. It is how an organisation leverages and manages the skills of its human resource personnel. Knowledge management has also been defined as "the process of capturing and making use of a firm's collective expertise anywhere in the business within the framework of trading partners – on paper, in documents, in databases (called explicit knowledge) or in people's minds (called tacit knowledge)" (Kumar and Thondikulam, 2006, p. 171). This definition above identifies three elements central to knowledge management which are knowledge is a mental process, a fluid combination of several things and exists in various aspects of an organisation. This definition of knowledge management fits with the adopted definition of knowledge by Davenport and Prusak (1998) as specified in section 2.2 above.

The table below gives some few examples of knowledge management definitions.

Authors	Definitions of Knowledge Management	Discipline
Alavi *et al.* (2006)	"the generation, representation, storage, transfer, transformation, application, embedding and protection of organisational knowledge."	Management Information Systems
Brown and Duguid (2000, p. 117)	Knowledge management is the use of technology to make information relevant and accessible wherever that information may reside. To do this effectively requires the appropriate application of the appropriate technology for the appropriate situation.	Information Technology and Organization Studies
Debowski (2006)	it is the manner, in which an organisation identifies, captures, organises and disseminates its intellectual assets for the benefit of its long term performance.	Organisational Learning, Knowledge Management and Education
Kumar and Thondikulam, (2006, p. 171)	"the process of capturing and making use of a firm's collective expertise anywhere in the business within the framework of trading partners – on paper, in documents, in databases (called explicit knowledge) or in people's minds (called tacit knowledge)"	Information Technology and Systems Management, Manufacturing, Supply Chain and Marketing
Jasimuddin *et al.* (2012, p. 875)	A discipline that promotes an integrated approach to identifying, capturing, storing, retrieving and transferring an organisation's knowledge to enhance its	Business Management, Information Management, Knowledge

	competitive advantage	Management
Tsoukas and Vladimirou (2001, p. 973)	“the dynamic process of turning an unreflective practice into a reflective one by elucidating the rules guiding the activities of the practice, by helping to give a particular shape to collective understandings, and by facilitating the emergence of heuristic knowledge	Organisation Studies

Table 2 - Selected Definitions of Knowledge Management

The definitions above are drawn from two main areas namely Information Systems Management and Organization Studies/Business Management. The field of Organization Studies and Business Management is vast covering Organisational learning, Knowledge Management, Manufacturing, Marketing and Supply Chain Management. It becomes obvious why the field lacks a universally accepted definition (Jasimuddin, 2012). Even though the definitions are quite diverse, they touch on all aspects of knowledge management. While the definitions proposed by Alavi *et al*. (2006) and Jasimuddin (2012) offer provide an umbrella term for the various knowledge management concepts, Debowski (2006) emphasises the importance of knowledge management to human resource training and development. Other critical aspects of knowledge management covered are the use of technology (Brown and Duguid, 2000), expertise internal and external to the firm (Kumar and Thondikulam, 2006) and reflexivity of knowledge management practices (Tsoukas and Vladimirou, 2001). Each definition adopted by the authors reflects not only their area of discipline but the context in which the research is carried out. For instance, the definition by Kumar and Thondikulam (2006) mentions the capturing of a firm’s collective expertise and the importance of trading partners. This indicates that knowledge management extends beyond the boundary of the firm to exogenous sources within the firm's environment. The importance of managing knowledge in the context of its trading partners explains why the concept of knowledge management the marketing and manufacturing spheres.

Overall, it can be agreed that knowledge management is an integrated approach to the identification, creation, storage, transfer and application of knowledge (Alavi *et al*. 2006; Debowski, 2006; Jasimuddin *et al*. 2006, Tsoukas and Vladimirou, 2001). Knowledge management improves organisational performance which can be aided by technology (Brown and Duguid, 2000); while remaining cognizant of the internal and external environment of the organisation. For this research, the definitions of Alavi *et al*. (2006) and Debowski (2006) will be adopted because they capture succinctly the role of knowledge transfer within an organisation’s knowledge management goals as well as its purpose – the development of an organisation’s intellectual assets.

As previously mentioned, knowledge management is made up of four key components namely knowledge creation, knowledge storage, knowledge transfer and knowledge application. There are variations of these key components as shown in Table 3 below.

Wiig (1993)	Gupta and Govindarajan (2000)	Horwitch and Armacost (2002)	Alavi and Leidner (2001)	Davenport and Prusak (1998)
Creation and sourcing	Knowledge creation	Create knowledge	Creating knowledge	Knowledge generation
Compilation and transformation	Knowledge acquisition	Capture knowledge	Storing and receiving knowledge	Knowledge codification and coordination
Dissemination	Knowledge retention	Organise knowledge	Transferring knowledge	Knowledge transfer
Application and value realisation	Knowledge identification	Transfer knowledge	Applying knowledge	
	Knowledge outflow	Use knowledge		
	Knowledge transmission			
	Knowledge inflow			

Table 3 - Components of Knowledge Management

While each of the critical components is central to an organisation's knowledge management goal, this research will solely focus on the component of knowledge transfer. This will be discussed in detail in the next session.

Knowledge management comprises of knowledge creation, knowledge acquisition, knowledge transfer and knowledge storage. Of these components, knowledge transfer has been identified as being instrumental to an organisation's knowledge management initiatives, innovation and performance (Argote and Ingram, 2000; Szulanski, 1996; Grant, 1996). Knowledge transfer will now be explored in detail in section 2.6 below:

2.6 Knowledge Transfer

2.6.1 Knowledge Transfer and Knowledge Sharing – Blurred Lines?

The increased research into the area of knowledge management has allowed consistent and frequent research into knowledge management tools and practices among which are knowledge creation, storage, transfer and reuse (application). Among these, extant literature suggests that research conducted in the aspect of knowledge creation and transfer have increased significantly. The reason for the latter can be attributed to knowledge transfer and knowledge creation improving an organisation's competitiveness. Before delving further into the research on knowledge transfer, an evaluation of two similar terms knowledge transfer and knowledge sharing as they are used in the literature will be discussed.

Knowledge transfer and knowledge sharing, however, tend to be used interchangeably in various academic literature and even considered the same (Tuan, 2012; Palanisamy, 2008). While they are both associated with information exchange there, seem to be a difference in the terms, and even with advances in the field of knowledge management, a convincing and clear distinction between both terms has not been made.

Knowledge sharing has received considerable attention since the early 1990s, and the reasons for engaging in knowledge sharing are individual motivation, beliefs, culture and attitudes (Jo and Joo, 2011). Small and Sage (2006) however do not think that there has been enough research on knowledge sharing. They further support the view that knowledge sharing is a behaviour that must be examined in the context of human performance. Human performance is, in turn, a complex activity influenced by a variety of individual and organisational factors. These factors are interrelated and together contribute to successful knowledge sharing.

The importance of knowledge sharing is well documented. Knowledge sharing has been said to lead to the creation of new knowledge as a result of the interaction between explicit and tacit knowledge. This is primarily based on socialisation which is said to foster the creation of new knowledge (Nonaka and Takeuchi, 1995), exchange of employee knowledge, skills and experiences throughout the organisation. In trying to distinguish between the terms knowledge transfer and knowledge sharing, it is ideal to understand their meanings. Knowledge sharing is said to occur when organisational members share information, ideas, suggestions and expertise which are relevant to the organisation. These interactions occur among individuals, between members of a group and between other groups. For knowledge sharing to be effective, there must be a direct commitment on the part of the transmitter and receiver. The success of knowledge transfer and sharing is based on communication, staff, trust, reward system, organisational culture and information systems (Tuan, 2012).

Although the above definitions do not provide enough evidence to show a distinction between knowledge transfer and knowledge sharing, it can be observed that knowledge transfer gives the impression of physical nature of knowledge and the ability to move knowledge between places. In some situations, employees may feel that knowledge transfer is compulsory while knowledge sharing is a more natural and voluntary process which occur between individuals usually at the same level of knowledge or expertise but engage in the knowledge sharing process to improve on their knowledge and understanding.

Tuan (2012) has suggested that knowledge sharing is said to comprise of numerous elements with three of these being quite important – objects (kind of knowledge shared), medium of sharing (face to face, organisational learning, networking) and level of sharing (individuals, teams and organisations). Van den Hooff and De Leeuw van Weenen (2004) have also identified two processes of knowledge sharing as the donating of one's knowledge which is a selfless attempt at transferring one's intellectual capital — the second being knowledge collection which is an attempt to persuade others to share what they know.

Knowledge sharing is more concerned with what should be shared, with whom and the mechanism of sharing while knowledge transfer is concerned with how knowledge is disseminated among organisational members or divisions. Knowledge sharing is seen as a social, interactive and complicated process that facilitates the exchange of employee knowledge, skills and experiences throughout the organisation (Hogel *et al.*, 2003). The effectiveness of organisational knowledge transfer, however, is dependent on the skills of the employees as well as employee turnover (Argote and Ingram, 2000). For knowledge sharing to be effective, there has to be a direct commitment on the part of the transmitter and receiver while the success of knowledge transfer is based on communication, staff, trust, reward system, organisational culture and information systems (Tuan, 2012).

The analysis of knowledge transfer and knowledge sharing shows that these two terms are used interchangeably and used based on the preference of the author. Knowledge sharing is seen as more informal and allows organisational members of similar interests to come together and share what they do and how they do it to improve their learning. While knowledge transfer has a goal backed by the organisational structure, it is this organisational structure which sets the tone for other factors like culture, trust and skills building. Since knowledge transfer is incorporated into the organisational process and policy, and knowledge gained through this process is used in the development of organisational goals and objectives, knowledge transfer will be the terminology used for this research.

The importance of knowledge transfer has grown considerably among an organisation's members, trading partners, suppliers and competitors. This acknowledgement of the importance of knowledge transfer has allowed organisations to gain and sustain strategic advantage in a global economy (Kumar and Thondikulam, 2006). This is because for organisations to compete effectively in the global market, they should be able to transfer knowledge quickly (Cumberland and Githens, 2012).

Knowledge transfer is essential both within an organisation (Szulanski, 2000) and outside an organisation (McEvily and Zaheer, 1999). The importance of knowledge transfer lies in its ability to improve the fortunes of an organisation (Argote and Ingram, 2000; Szulanski, 2000; Grant, 1996). Knowledge transfer involves the movement of knowledge from one person or place to another and usually comprises of a minimum of two parties with a source and a destination (Major and Cordey-Hayes, 2000; Syed-Ikhsan and Rowland, 2004).

Although knowledge exists within an organisation, it remains inaccessible to some members of the organisation (Davenport and Prusak, 1998) especially those who are new to the organisation or lack the required level of expertise to carry out their work effectively. Knowledge transfer is therefore crucial in order to access the required knowledge. The theoretical development of knowledge transfer has continued to increase since the inception of knowledge management research in the mid-1990s. Initially, knowledge transfer was seen as just a means to maintaining an organisation's competitive advantage in the global market (Ruggles, 1998; Davenport and Prusak, 1998; Akhavan *et al*., 2009; Niu, 2009; Grant, 1996; Cumberland and Githens, 2012; Nahapiet and Goshal, 1998; Tuan, 2012). Though still relevant to a company's financial performance, KM has evolved into the practice of maintaining, updating and circulating the knowledge and experiences in an organisation among its employees focusing on social interactions. This is done to ensure that employees adhere to organisational policies and routines. Knowledge transfer has become instrumental to the way people learn in organisations and as a way of keeping up to date with industry knowledge. The growing importance of knowledge transfer has made it more imperative for organisations to transfer knowledge effectively (Cumberland and Githens, 2012).

2.6.2 Knowledge Transfer Research Perspectives

There have been various studies on the transfer of knowledge within and between organisations. Spraggon and Bodolica (2012) on the one hand claims the knowledge transfer research stream is split into three isolated areas - the spiral model of knowledge conversion (Nonaka, 1994), intra-firm knowledge transfer barriers and enablers and the media richness capacities of various processes that lead to the achievement of effective knowledge transfer. Gao and Riley (2010) on the other hand, identified two major themes within the knowledge transfer literature, the mechanisation of knowledge transfer (the use of knowledge management systems) and the involvement of the human process (social interaction and communities of practice). Both views represent the two broad research streams of knowledge transfer, but they are not entirely distinct but have some connections depending on the focus of the research. Each of these perspectives will be discussed in detail in the following sections.

2.6.2.1 Psychological Perspectives of Knowledge Transfer

The various ways in which organisations transfer have been known to transfer knowledge are job training, documents, mentoring, strategic alliance partners and suppliers. Also, the associated mechanisms through which an organisation can disseminate knowledge among its members (Draghici and Petcu, 2011) are shown in the knowledge transfer model below.

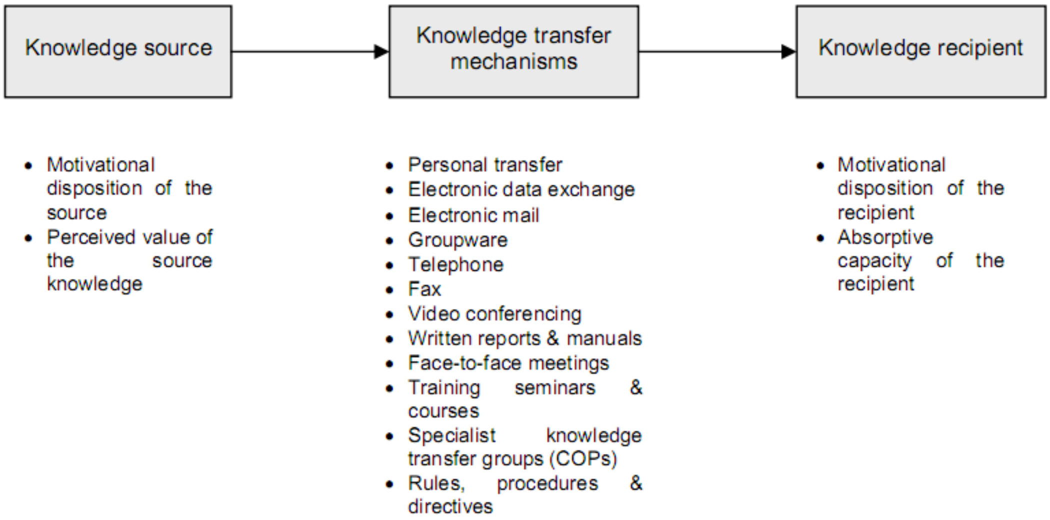


Figure 4 - Knowledge Transfer Model (showing some knowledge transfer mechanisms, the motivation of the individual, perceived value and absorptive capacity (Draghici and Petcu, 2011, p.6)

The knowledge transfer model above shows some of the ways knowledge is transferred among organisational members. As the model shows, there are a variety of ways that knowledge can be transferred. The mechanism utilised in any given situation is based on what kind of knowledge is being transferred and the context in which this is to take place. On opposite sides of the model above, the knowledge source and recipient who are individuals in the organisation determine how much knowledge will be transferred and how involved they are in the process. The motivational disposition of the source and recipient is crucial to successful knowledge transfer. Also significant are the perceived value of the knowledge and the absorptive capacity of the recipient. Absorptive capacity resides within organisational members and based on prior knowledge and intensity of effort (Minbaeva *et al.*, 2013). Cohen and Levinthal (1989, p. 569) define it as “firms ability to identify, assimilate and exploit knowledge from within the environment”.

The knowledge transfer model in figure 4 exemplifies the form of knowledge transfer research in the context of strategic management which has often focused on absorptive capacity (Minbaeva *et al.*, 2003), strategic alliances (Meier, 2011) and knowledge spillovers between organisations. The focus here is on the partner interaction and the individual characteristics of knowledge as well as the characteristics of partners. Knowledge transfer is widely investigated in strategic alliances to explain how an organisation's knowledge decision improves its interaction with its partners. This research area also focuses on the relationship an organisation has with its external stakeholders and business partners. According to Small and Sage (2006), environmental factors such as markets, competition and technology are essential to the success of an organisation's knowledge management initiatives.

While the knowledge transfer model shows three essential components of the knowledge transfer process, it fails to show the context in which this transfer takes place, for example, organisational culture and experience or expertise of the source. The experience of an organisational member and the context in which he or she works determines how well they engage in knowledge transfer. Also, while the model recognises that knowledge transfer requires a source and recipient, it shows knowledge as moving in only one direction, which is from source to recipient. While knowledge requires a source and a recipient, the social aspect of knowledge as previously discussed highlights the need for dynamic interactions meaning knowledge transfer is not just unidirectional and involving two persons. Knowledge transfer is also multidirectional occurring between several persons at the same time. This is especially so in social learning processes like meetings and communities of practice.

According to Abou-Zeid (2002), the knowledge transfer mechanisms identified in figure 5 can be divided into three main categories namely, personal communication which comprises of personal transfer, electronic mail, groupware, telephone, video conferencing, face-to-face meetings, training seminars and courses and specialist knowledge transfer groups (for example communities of practice). The second category is called codified communication and covers mechanisms such as electronic data exchange, fax, written reports and manuals while the third category, embodied transfer, comprises of rules, procedures and directives. The second and third categories of the knowledge transfer model do not leave much room for understanding the type and quality of interaction should exist between the source and recipient for effective knowledge transfer.

The knowledge transfer model gives an example of the kind of debates occurring under the psychological perspectives of knowledge transfer. Emphasising motivations of the knowledge source and recipient, it fails to consider the social context in which knowledge transfer occurs.

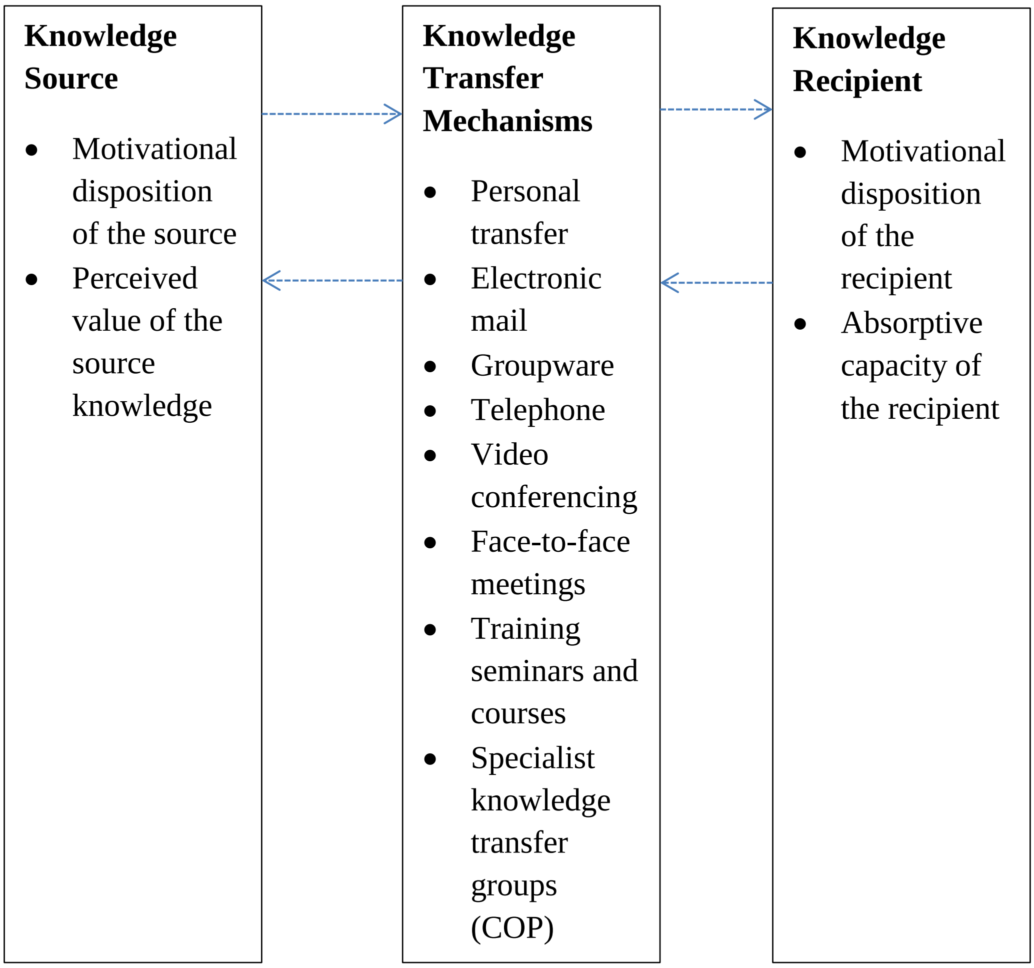


Figure 5 - Knowledge Transfer Model (Adapted from Abou-Zeid (2002, p.35) and Draghici and Petcu (2011, p.6)

2.6.2.2 Sociological Perspectives of Knowledge Transfer

Knowledge transfer has been defined by Jasimuddin and Zhang (2011, p. 85) as the "process by which another obtains knowledge of one actor". While Argote and Ingram (2000, p. 151) define knowledge transfer as "the process through which an individual or an organisational unit (group, department and division) is influenced by the "experience" of another individual or unit which becomes apparent by changes that are produced in the knowledge base or results of the individual or recipient unit". To Jasimuddin and Zhang (2011), knowledge transfer occurs primarily among individuals. However, knowledge transfer does not only concern individuals but groups, units and organisations (Argote and Ingram, 2000).

The definition by Jasimuddin and Zhang (2011) leads to the negative connotation that knowledge transfer is the *complete* movement of knowledge from one person to another. The word transfer gives the impression of referring to an object. Knowledge transfer does not adequately capture the essence of the term as well as the characterisation of knowledge. If knowledge were at all likened to an object as some say, though I am not claiming it to be so, then it is a *mental* object. This means knowledge cannot be removed from an individual except that individual decides to lose such knowledge through conscious unlearning.

Knowledge transfer is however not an act (of moving an object) but a process (Szulanski, 2000). From the definition of knowledge by Davenport and Prusak (1998), we know that knowledge exists in the mind and the transfer of knowledge from a knower to the receiver does not make the knower lose that knowledge. Instead, there is a multiplication of such knowledge in that the number of people who have access to that knowledge increases. According to Davenport and Prusak (1998), knowledge transfer allows the improvement of practices and processes through shared experiences. The development of knowledge through shared experiences and the environment which encourages such affinity among individuals are just some aspects of knowledge transfer research.

While knowledge transfer has been identified as a component of knowledge management, it is unclear as to the beginning of its use in knowledge management research. In Gabriel Szulanski's (1996) seminal paper – Exploring internal stickiness, he refers to the transfer of best practices. The transfer of best practices is seen as essential to an organisation's capacity to improve on its competitive advantage (Szulanski, 1996; Argote and Ingram, 2000). The essence of monitoring the internal transfer of best practice was so that an organisation can measure its growth in financial and operational terms. With the need for "continuous organisational learning and relentless performance improvement to remain competitive", companies have resorted to the internal transfer of capabilities (Szulaski, 1996, p. 27). The internal transfer of best practices is grounded in strategic management research where the underlying precedent was to understand how an organisation performed financially.

The transfer of best practices in this case also referred to knowledge transfer. Szulanski's (1996) idea of practice referred to the organisational routine of using the knowledge which was embedded in people's social interactions. The transfer of best practices is then seen as "dyadic exchanges of organisational knowledge between a source and a recipient" (Szulanski, 1996, p. 28). The transfer of best practices or knowledge transfer as it is better called while advantageous to a company can be adversely affected by certain factors. These factors such as the knowledge to be shared, the motivation of the knowledge source and recipient, absorptive capacity and relationship between the source and the recipient determines how knowledge transfer unfolds in an organisation. The results from Szulanski's (1996) research show that causal ambiguity, arduous relationship and absorptive capacity are the three most important impediments to knowledge transfer. Causal ambiguity refers to the organisational uncertainty members experience due to their inability to understand the exact reason for the success or failure they experience in replicating a capability (Szulanski, 1996). An arduous relationship is said to occur between the knowledge source, and knowledge recipient does not communicate with ease and hence distant to one another thereby making the knowledge transfer process even more difficult. It is no surprise then that most research on knowledge transfer aims to understand the relationship between the knowledge source and recipient.

Early research into knowledge transfer occurred at the unit level that is between groups, departments and divisions, for example, Argote and Ingram (2000). This does not mean they did not recognise knowledge transfer at the individual level but believed that knowledge transfer within organisations was much bigger than the individual and was dependent primarily on the group or department. Here, the emphasis was on departments, teams and geographical divisions learning from one another. The focus on teams, departments or divisions was to allow the monitoring of performance and to determine the role of knowledge transfer in the overall productivity of individual departments for example. The focus was on leveraging on the experiences of other units. Therefore, if a unit's performance improved then knowledge transfer was successfully implemented or that it leveraged from the experiences of other units. This does not consider the performance of a unit did not rely only on knowledge transfer. To address this challenge, the involvement and importance of people to knowledge transfer became of paramount importance. The focus on knowledge transfer research at this point then moved from a more psychological context to a more social context to understand how knowledge transfer occurred across social units such as teams, other organisations, routines and technologies (Argote and Fahrenkopf, 2016).

While knowledge transfer research evolved into understanding the social context such as organisations, the purpose of such research studies was to measure the outcome of knowledge transfer. It implied that knowledge transfer could be measured through examining the changes in the knowledge base of the individual or recipient unit and through examining the performance of the activity in terms of efficiency, effectiveness and economic return (Argote and Ingram, 2000). However, Alavi and Tiwana (2002, p. 110) argue that knowledge transfer is not carried out by organisational units that are, between departments, teams and divisions but instead occurs in three respects (i) between individuals or groups of individuals (ii) between individuals and knowledge repositories (IT) and (iii) between knowledge repositories (IT). Alavi and Tiwana's (2002) claim shows three perspectives of knowledge management namely the social-centric view (Argote and Ingram, 2000; Davenport and Prusak, 1998), the socio-technical view (Gupta and Govindarajan, 2000) and the techno-centric view (Alavi and Leidner, 2001).

The socio-technical and techno-centric view is focused more on transferring knowledge between individuals and IT systems like Web 2.0 to facilitate knowledge transfer. The use of knowledge management systems is emphasised (Alavi and Leidner, 2001). The view of knowledge as a resource spurred a series of research in information sciences promoted as Knowledge Management Systems (KMS) (Alavi and Leidner, 2001). Information and communication technologies (ICTs) are used as enablers to knowledge management initiatives (Alavi *et al*., 2006). Research in KMS is focused on how an organisation's technological choices such as the use of intranets and information repositories can aid in effective knowledge management initiatives and outcomes.

This thesis, however, will not be focused on the socio-technical and techno-centric view of knowledge transfer but rather the sociological view. The social context of knowledge transfer research highlighted the need to investigate not only the benefits of knowledge transfer to organisations (Argote and Ingram, 2000) or arduous relationships between individuals (Szulanski, 1996) but the need to understand the relationship between individuals their social context. This developed into another research stream focusing on culture combining elements of the psychological and sociological perspectives of knowledge transfer research.

2.6.2.3 Socio-cultural Perspective of Knowledge Transfer

The social context of knowledge transfer has opened avenues to understanding how culture and organisational practices can be of benefit to an organisation's knowledge management programme. The importance of context has proved instrumental in understanding the motivation, successes and barriers to knowledge transfer. The prevailing point in the field is that knowledge transfer and culture are invariably linked and to understand their relationship is to understand how best to design an organisation's knowledge management programs. The purpose of these knowledge management programs is to link individuals who possess the required knowledge with those who are not so knowledgeable in the organisation using knowledge transfer. According to Allen *et al.* (2012), the key elements that contribute to knowledge transfer are organisational culture, organisational structure, technology, human resources and cross-organisational relationships. Meier and Hicklin (2008) however, believe it is mostly dependent on the background, training and turnover of an organisation's human resources that is, the individual. Where Allen *et al*. (2012) places the responsibility of knowledge transfer on organisational structures and processes, Meier and Hicklin (2008) see it as the responsibility of the human resources functional department, and to some extent the responsibility of organisational members. Consequently, research on knowledge transfer has focused on organisational behaviour and cognitive processes of group members (Sapsed *et al*., 2002). The underlying factor of this research is that organisational members' cohesiveness and the cohesiveness among groups would support knowledge transfer. Sapsed *et al*. (2002) argue that when organisational members combine their knowledge, then team working is efficient and promotes knowledge transfer and vice versa.

Organisational members coming together to combine their knowledge alludes to teamwork, team cohesiveness, social capital (Wei *et al*., 2011), learning organisational culture and organisational citizenship behaviour (Jo and Joo, 2011). The socio-cultural context emphasises developing a high level of knowledge transfer within organisations. Knowledge transfer is thus influenced by the people who use it as well as the organisations who employ it for their strategic advantage. Understanding the culture of an organisation and national culture in which an organisation operates should provide a clearer picture of understanding employees' interaction with their social environment and other organisational members. Consequently, this should provide an in-depth understanding of the socio-cultural aspects of knowledge transfer. Chapter three will address organisational and national culture as well as socio-cultural knowledge transfer research.

2.7 Conclusion

The chapter explores the debates on the typologies of knowledge, knowledge management and knowledge transfer. The aim was to situate this research within the knowledge transfer debate. The review of the literature showed that tacit knowledge is regarded as more instrumental to knowledge management outcomes and as such extant research have focused on ways organisations utilise tacit knowledge to their advantage as opposed to explicit knowledge. In order to utilise tacit knowledge, organisations had to make sure such knowledge was accessible to organisational members and utilised. This prompted research into ways of transferring knowledge and factors that affected the transfer of knowledge because it was is one of the essential components of knowledge management as it provided an organisation with a competitive advantage in the business environment.

The review of the literature showed the various perspectives of knowledge transfer research which addressed the concern of transferring knowledge across the organisation. These are the psychological, sociological and socio-cultural perspectives. These boundaries between these perspectives were often blurred. Initially focused on organisational achievement in terms of replication of ideas, improving efficiency and strategic outcomes of knowledge transfer across units and organisations, the research took a sociological turn. This was prompted by failures of previous research on knowledge transfer to focus on individuals. The sociological perspective also gave rise to research into knowledge management systems for addressing the organisation's knowledge management goals. The need to focus knowledge transfer research on human factors (Brown and Duguid, 2000) as well as the environmental context of organisations led to research in the socio-cultural perspectives on knowledge transfer. These studies highlighted the importance of national culture and organisational culture on the knowledge transfer initiatives of organisations. Extant research showed that organisations which operated in various national cultures experienced knowledge transfer in varying ways. It also brought to light the differences in social interactions between employees of varying cultures. The next chapter will explore these cultural concepts and its implication for knowledge transfer research.

CHAPTER THREE

LITERATURE REVIEW (2)

CULTURE

3.1 Introduction

The purpose of this chapter is to review the literature on organisational culture and national culture and its attendant theories. The socio-cultural perspective of knowledge transfer research is then revisited highlighting the relationship between knowledge transfer and culture and the research gaps for this study.

Culture has been defined in a variety of ways leading to a lack of a unified understanding of the term (Alavi *et al*., 2006). Culture is a set of rules, values and beliefs shared by an organisation's members which determines their behaviours (Donate and Guadimillas, 2010). It can also be said to be a set of assumptions, norms and values shared by organisation members and taught to new members (Tuan, 2012). Some of the core features of the various definitions of culture are that it consists of observable cultural constructs such as norms and practices, consists of symbols and language, myths, ideology, rituals and ceremony. Culture is also considered dynamic and requires constant interaction (Alavi *et al*., 2006) containing both the internal and external components. The internal components of culture are considered invisible while the external components of culture and practices are referred to as visible and more suited to knowledge management processes and transforming individual employee's knowledge transfer behaviour. According to (Baskerville and Dulipovici, 2006), cultural values are an essential mechanism through which an organisational culture becomes evident. Thus, the cultural values within an organisation have an impact on the attitude and behaviour of its members. The culture of an organisation determines whether knowledge is transferred.

3.2 Organisational Culture

3.2.1 Origins of Organisational Culture

The concept of organisational culture was not explicitly recognised in management before the 1930s and only started becoming common in the 1970s (Schein, 1988). Schein (1988) attributed this to the inability to coherently explain what it meant and the difficulty in measuring organisational culture as opposed to organisational climate which was more recognised in management research at the time. There has been some linkage between organisational culture and climate, and there is often said to be a similarity between the two concepts. Denison (1996, p. 625) argues that studies on culture and climate focus on the internal socio-psychological environment of organisations and in turn how this environment influences what individuals consider to be "meaning" and organisational adaptation. According to Denison (1996), organisational culture and organisational climate differ in the sense that traditional organisational culture studies are theoretically grounded in social constructionism and critical theory. Organisational climate, however, is grounded in Lewinian field theory. The differences between organisational culture and organisational climate have begun to dissipate as both these theoretical foundations have become blurred in research and there is the emergence of quantitative culture studies and qualitative climate studies.

Organisational climate reflects a "contextual situation at a point in time as well as its links to the behaviours of organisational members" while culture is "an evolved context within which specific situations are embedded" (King, 2007 p. 229). Organisational climate can be distinguished from organisational culture in terms of permanence, with the latter being more permanent than the former. Climate is also said to be less enduring and more susceptible to change through manipulation than culture and instances where 'change in culture' is discussed, it is organisational climate being addressed (King, 2007).

Over time, researchers became interested in organisational phenomena in general and the application of organisational culture within a society "helped in the understanding and explanation of behavioural patterns and stability levels within groups and organisations" (Schein, 1988, p. 2-3).

Ouchi and Wilkins (1985) have stated that the study of organisational culture has become one of the major domains of organisational research with more research done in this area than in organisational structure, organisation-environment research and bureaucracy. The advent of organisational culture in management studies began in the late 1980s and early 1990s (Tayeb, 1994; Ouchi and Wilkins, 1985; Ojo, 2010). In this period, seventy per cent of all international organisation behaviour and HRM articles included the concept of culture and all of these literature attested to the fact that culture was influential and made a difference to organisational behaviour and human resource management issues being studied (Tayeb, 1994). This came on the aftermath of the financial and operational success of Japanese companies compared to their American counterparts (Ouchi and Wilkins, 1985; Schein, 1988; Tayeb, 1994; Ojo, 2010) and management scholars were determined to discover the basis of this success as national culture was thought to be inadequate to explain the differences in organisational success (Schein, 1988). Meek (1988, p. 453) attributed the prominence of organisational culture on two likely events – "the effect of political, ideological and socio-economic factors on social theory and the ideological implications of the selective borrowing of key concepts from one disciple by other fields of study". Meek (1988) have stated though that the then preoccupation with organisational culture to the severe downturn in socio-economic factors in Western society. The economic situation did have an essential role in the popularisation of the concept as it led to several factors which opened a gateway to socio-cultural research in management studies. One of the factors which led to the initial fascination with organisational culture was the works of Peters and Waterman – *In Search of Excellence* and Deal and Kennedy's *Corporate Culture*: *Rites and Rituals of Corporate Life*. Others were Ouchi's *Theory Z: How American Business can meet the Japanese Challenge* and Pascale and Athos's *The Art of Japanese Management* (Ojo, 2010). One of the discoveries was highly linked to organisational culture, and research into this concept allowed the understanding of organisational behaviour which is an underlying factor to organisational performance (Ojo, 2010). These books also propagated the relationship between culture and organisational competitive advantage.

Meek (1988) states that the idea of culture in organisations is a concept borrowed mostly from anthropology though Fortado and Fadil (2012) believe that human resource scholars were the first to research the nature of culture within an organisation.

Schein in his 1988 study on organisational culture outlined several conceptual origins that have till today continue to influence how organisational culture research is perceived. These research streams are given below:

- Social psychology and survey research – the quantitative measure of culture using questionnaires. This is akin to how Hofstede's renowned cultural research.
- Empirical descriptive – culture is broken down into smaller units and analysed empirically.
- Ethnographic study – the use of sociological and anthropological methods to study organisations.
- Historical – analysing the history of organisations.
- Clinical descriptive – this has to do with researching culture through the power sources in an organisation (executive suite). Schein (1988) believed this to be the appropriate method for studying culture as he thought that clear cultural variables had to be developed before the design of a more rigorous method.

At the then evolutionary stage of culture concepts, the clinical descriptive research framework was favoured by Schein, but now management cultural research constitutes mainly a combination of the methods mentioned above as this gives more methodological rigour that any one method. Although Schein (1988) recognised the drawbacks of the clinical descriptive approach – lack of descriptive breadth and methodological rigour, it will be limiting to study organisational culture just from the power centre. This is because top management executives are not necessarily directly involved in the daily workings or decision processes of non-top executive employees and since there are various management levels within an organisation, the opinions of other employees in the lower hierarchy of the organisation could prove beneficial in the understanding of organisational culture and practices. Even though it is of the notion that contemporary organisations are becoming flat, i.e. not strictly hierarchical, each management level would have a difference of opinion and would contribute differently to the overall culture of the organisation.

These events and the interest in organisational culture from management practitioners and management researchers alike does make one consider why culture is so influential in management practice. According to Van den Berg and Wilderom (2004), organisational culture is said to be an adhesive which serves the dual purpose of keeping organisations stable and eliciting loyalty from employees in carrying out their duties. Organisational culture is also considered a useful analytical tool for interpreting human action within complex organisations.

Despite the emphasis on the need to learn more about organisational culture and even with the popularity it garnered worldwide in the academic and professional circles over 30 years ago, there remains a contention about the value of organisational culture. This position has only strengthened the need for further research in cultural studies, and researchers like Gerhart and Fang (2005) and Ojo (2010) have attributed this to the internationalisation and globalisation of businesses worldwide and the role culture plays on the behaviour of individuals primarily in the workplace. Organisational culture has, therefore, become very important especially with the move towards a knowledge-based economy and the need to maximise employee values (Ojo, 2010).

Organisational culture has been treated mostly in one of two ways – first, its use as a variable which makes it something an organisation possesses or second, like something an organisation is. Meek (1988) have stated that this view of culture is emergent from social interaction which becomes evident over time and influences the behaviour of individuals as regards the use of technology, language, rules, knowledge and ideas.

According to Tayeb (1994, p. 429), the advantage of adopting a cultural perspective in organisation studies is that "cultural values are different to a degree and sometimes completely based on society, different cultural groups behave differently under similar situations and the important role culture plays in shaping work organisations and other social institutions".

With the benefits of organisational culture come the difficulties in carrying out this form of research. Meek (1988) has identified fallacies in the study of organisational culture and attributes this to the partial borrowing of the concept from other academic fields and its subjective use by researchers to suit their research purposes. Meek

(1988) goes further to say that these weaknesses are found in three interrelated themes:

- Organisational theorists who research the field of Human Resources have not paid attention to the multiplicity of the theories of culture but borrowed the concept from only one anthropological tradition which is structural functionalism.
- The mutation of organisational culture from the traditional structural-functionalist paradigm through its application.
- Organisational culture as a natural force for social integration within the organisation which has a collective consciousness and can both be measured and manipulated.

Schein (1984, p. 3) proposed a definition of organisational culture that would "act as a common reference for practitioners and researchers"; which is:

> "a collection of (a) a pattern of basic assumptions (b) invented, discovered or developed by a given group (c) as it learns to cope with its problems of external adaptation and internal integration (d) that has worked well enough to be considered valid and therefore (e) is to be taught to new members as the (f) correct way to perceive, think and feel in relation to those problems" Schein (1988, p. 7; 2004, p. 17).

Schein's definition is widely recognised and accepted by management professionals. This definition of culture draws from the field of anthropology which he considered the best paradigm in studying groups and organisations. Here, culture is the property of a group and is accumulated through learning during the group's history. His definition thus emphasises the learning aspect of culture and culture "only applies to the portion of accumulated learning that is passed on to newcomers" (Schein, 1988, p. 7). The ability of a group to identify itself as having a culture is therefore prevalent upon the stability of the group and time according to Schein. In order words, a group is said not to have a culture if it is unstable. The inability of a group to claim that has a recognised culture due to its instability will contradict Schein's earlier claim that culture is ubiquitous and the fact that culture is the way of life of the people. Hence, the mere fact that a group is unstable maybe the culture that that group possess given the period they have been together.

Schein's definition of culture focuses on the deeper cognitive layers. According to Schein (1986), if a way of perceiving, thinking and feeling about a problem works continually, it gives one a sense of comfort and success. This false sense of comfort and success prevents one from being anxious to discover a new strategy to tackle an existing problem. In other words, if our way of doing things continues to produce some semblance of satisfaction, we begin to take for granted situations we find ourselves, taking it as right and failing to learn successful lessons and solutions. This is Schein's way of stating categorically that once learned whether beneficial or not; culture determines our future habits and how we respond to situations which highlight the importance of studying and understanding the culture of an organisation.

Schein's (1988; 2004) definition of organisational culture also shows the various ways culture affect the lives and organisational practices of employees. First, culture is learned by a group of people over a considerable amount of time. It is unclear how long this behaviour was learned and established within the group but irrespective of that, these behaviours were learnt to respond to internal and external challenges faced by the organisation. Again, there is an element of time involved in understanding and responding to organisational challenges, as Schein's (1988; 2004) definition signifies that the solutions to these challenges have proven successful. It is upon this success that the organisation teaches new members to respond to similar challenges. Also, organisational culture is built upon repeated practices which an organisation believes to be right or 'what works'.

3.2.2 Levels of Organisational Culture

Schein (1984, 1988) identified three levels of organisational culture namely, underlying assumptions, values and artefacts.

- Basic assumptions are the way people perceive situations (invisible and preconscious) and interpret them. It is considered the primary basis of culture and only becomes apparent under the careful observation of behaviour. It shows anomalies and unexplained phenomena and develops out of values through time.

- Values represent a visible form of culture which showcases certain beliefs associated with a cultural group. Values are however a reflection of underlying assumptions. Hence social norms determine the future behaviour of organisational members. Past research on organisational culture suggests a close link between organisational values and social group behaviour. The values of an organisation comprised of the strategies, goals, ideals, norms, moral standards, principles and philosophies evident in an organisation.
- Artefacts constitute the most visible form of culture. Artefacts deal with one's feelings and observations on entering a new culture such as the visible structures and processes of an organisation, for example, the organisational environment, architecture, art, technology, office layout, dress code, language and other visible and audible behaviour, company documents, employee orientation.

Schein (1984, p.5) considers the first two cultural levels as "manifestations of culture" and the third level as "cultural essence". Schein (1988) further outlined some underlying dimensions of organisational culture which should be considered when researching culture. These dimensions are based on Kluckhohn and Strodbeck's (1961) comparative study of Western and Eastern cultures. They are an organisation's relationship to its environment, the nature of the human activity, the nature of human reality and truth, the nature of time, the nature of human nature the nature of human relationships and homogeneity and diversity.

These levels of culture are manifested to certain degrees in an organisation and combined they determine the success and failure of organisational objectives. Organisational culture features prominently in knowledge management research because it is considered very important to the successful transfer of knowledge (Ajmal and Koskinen, 2008). The success of the knowledge transfer is also reliant on understanding the cultural differences between individual knowledge workers. Understanding these cultural differences and their impact on knowledge transfer is the basis of socio-cultural knowledge transfer research. That is, to understand how organisations manage these cultural differences among its members to achieve organisational goals.

The most used organisational culture framework in organisation studies is that outlined by Schein (I984, 1986). However, other researchers have come up with other dimensions of organisational culture which are aimed at addressing the social behaviour of employees in a bid to achieve organisational goals. Van den Berg and Wilderom (2004) have identified five dimensions of organisational culture namely autonomy, external orientation, interdepartmental coordination, human resource orientation and improvement orientation. While others like the control core culture, competence core culture, collaboration core culture and cultivation core culture have also been identified as forms of culture. Collaboration and cultivation core cultures are more likely favourable to the attainment of knowledge management goals and knowledge transfer. These various ‘types’ or ‘dimensions’ of organisational culture when carefully examined are all the same and most linked to fostering a people-centric culture. Organisational culture features prominently in knowledge management research because it is considered very important to the transfer of knowledge and the success of knowledge transfer is also reliant on understanding the cultural differences between individual knowledge workers.

Hofstede’s (1980) also put forward organisational cultural dimensions based on his cross-organisational research with the Institute for Research on Intercultural Cooperation (IRIC) which was done to assess the similarities and differences between organisational culture in practice in 20 work units from different organisations and industry in Denmark and Netherlands. This led to the identification of 6 independent dimensions of perceived practices which distinguished one organisational unit from the other. The six dimensions are:

a. Process-oriented vs results-oriented – means vs goals
b. Employee oriented vs results-oriented – concern for people vs concern for the job
c. Parochial vs professional – employees derive their identity from the organisation vs employees who identify with their job type
d. Open system vs closed system – in terms of adaptation of recruits, i.e. easy fit vs secretive and closed.
e. Loose control vs tight control – no cost and low control vs cost-conscious and high control.
f. Normative vs pragmatic – customer orientation vs market-driven.

The results of this study showed that value differences were much smaller across organisational units compared to countries; instead, organisational practices showed a much more significant difference across organisational units. Hofstede (1994) consider these dimensions as too narrow and cannot be considered valid on a universal scale. The reason for these differences in terms of values and practices across countries may be due to environmental factors which exist within a nation.

Organisational culture is said to be holistic, historically determined and socially constructed and evident in various aspects of organisational life (Ajmal and Koskinen, 2008). The culture of an organisation serves as the premise upon which its management system and practices are established and determines how organisations made decisions. Organisational culture is also said to have the power to promote or hinder knowledge transfer within an organisation. This is because organisations are constrained by the national, regional, industrial and occupational cultures within which they function. Therefore, an organisation's culture can reflect a set of beliefs or a combination of beliefs that do not occur or begin from the organisation (but from the environment of the organisation (Ajmal and Kosinen, 2008). Since effective knowledge transfer is reliant on the motivation of organisational members (Draghici and Petcu, 2011; Szulanski, 1996) understanding the environment of the organisation provides a useful insight into how culture affects the behaviour of organisational members.

Organisational culture has been identified as one of the elements that make firms able or unable to manage knowledge. Culture is a unique asset which can be accumulated over time through repeated practices, routines and behaviours (Donate and Guadimillas, 2010). Culture can be said to be one of the most researched areas in knowledge management literature. There has been an equal focus on both organisational culture (Donate and Guadimillas, 2010) and national culture (Qin *et al*., 2008). Donate and Guadimillas (2010) in their study on knowledge management practices, culture and technology, concluded that the storage and transfer of knowledge are based on the "organisation, structure and dissemination of organisational knowledge in order to effectively exploit it" (p. 84). This has been supported by Tuan (2012) and Allen *et al*. (2012). Initial research on organisational values and knowledge management indicates the importance of organisational values to the facilitation of effective knowledge transfer practices between staff members. It has been argued that the more open and supportive an organisation's value orientations are the more organisational members are willing to share their knowledge with others. Alavi *et al*. (2006) have argued that trust and collaboration can facilitate or hinder knowledge sharing behaviour.

According to Alavi *et al*. (2006) and Debowski (2006), one of the drawbacks to the study of organisational culture is the breadth. Breadth here has to do with the various aspects of culture. There is national culture as well as organisational culture with each having their theories providing various ways culture in organisations can be explained. However, this also presents excellent avenues for researching different social groups that have hitherto remained unexplored.

Focus on previous knowledge transfer and organisational research has been on the progress, productivity, replication of ideas, processes and productivity in a different business unit or organisation and improvement of the business unit or organisation. The current research is focused on interpersonal relationships - focusing on the people who make up the business unit or organisation rather than the replication of methods. The focus is now on how the organisation creates an atmosphere or enabling environment for the sharing of ideas and creativity. It cannot be said with absolute certainty that a specific culture affects knowledge transfer though culture influences knowledge transfer to a certain extent. Other factors like the characteristics of the individual and certain qualities like trust and the overall goal of the business as well as the service the business provides to its stakeholders provide a further understanding of the interconnecting relationship between knowledge transfer and organisational culture. Culture also does not tell us everything because it is a dynamic concept, it is fluid and people adapt to whatever culture they perceive will provide advantages (or prove advantageous) to their growth and survival in the organisation. According to conventional wisdom, knowledge transfer is for the goal of the organisation, which may be valid to some extent, but at a more personal level, it is also a means of self-advancement and survival. This behaviour or characteristic is evidenced in employees awareness of the 360 feedback or other performance appraisals while engaging in knowledge transfer activities. The question now is, do people feign trustworthiness, openness and the like to show they are good agents of knowledge transfer or are these skills they learn like any other business or work skills to ensure career advancement?

3.3 National Culture

Skerlavaj *et al*. (2013) argued that organisations are nested within nations hence the need for organisations to evolve in ways which are compatible with the national culture from which it operates. This serves the organisation as it gives it credibility within the host nation. Clark (1990, p. 66 cited in King, 2007) defines national culture as “the pattern of enduring personality characteristics found among the populations of nations”. National culture influences the way people in a society think, how they view their duties, collect information, respond to others and express their feelings.

Research on culture has been viewed from different perspectives, Sasaki and Yoshikawa (2014) conducted a cultural study in international business using intra-national regional culture and organisational culture as units of analysis. Sasaki and Yoshikawa (2014) have argued that research on the impact of culture on international business has become increasingly prevalent and various managerial issues within the context of international business have been studied to understand the impact of culture. Sasaki and Yoshikawa (2014) call for examining culture from a different perspective which is richer and dynamic than previously established methods such as multi-level cultures. Various theories of national culture adopted in knowledge transfer research are discussed below.

3.3.1 Hofstede’s Dimensions of Culture

Hofstede (1994) considers the management of the international business as handling both national and organisational culture differences at the same time. National Culture which Hofstede (1994) refers to a mental software is “the collective programming of the mind which distinguishes the members of one category of people from another” (p. 1). The category of people could be an ethnic group, region or nation (national culture), women and men (gender culture), young and aged (age group and generation culture), social class, profession (occupational culture), a type of business (organisational culture) or a family.

In 1974, Geert Hofstede (1994, 2010) conducted a study among employees working in International Business Machines (IBM) across more than fifty countries. The result of this study led to what is now famously called the dimensions of cultures. A dimension is “an aspect of a culture that can be measured relative to other cultures” (Hofstede *et al*., 2010, p. 31). A fifth dimension was included as a result of the Chinese Culture

Connection Study in the early 1990s, and a sixth dimension was introduced after Hofstede's research with Michael Minkov (Hofstede *et al*., 2010). Each dimension is discussed below:

Power distance: This is “the extent to which less powerful members of organisations and institutions such as a family unit accept and expect power to be distributed unevenly among the group” (Hofstede *et al*., 2010). It suggests that a society’s level of inequality is permitted by both the leaders and followers. While the extremes of these dimensions are most acknowledged in societies, power distance cultures may be found anywhere along the continuum Hofstede (1994). In small power distance countries, employees in an organisation or subordinates are not as dependent on their bosses as opposed to large power distance countries where there is a high dependence on bosses. In this scenario, an employee’s experiences with persons of authority at the workplace are strongly influenced by past experiences in the family (parents) or early education (teachers). Therefore, to know and understand superiors and subordinates in another country, then you will have to know about their early childhood experiences both at home and at school.

Individualism and collectivism: This the degree to which individuals are integrated into groups. In individualistic societies, ties between societies are loose as everyone is expected to fend for themselves while in the collectivist society, from birth individuals are integrated into strong, cohesive in-groups which includes extended families which provide protection and unquestioning loyalty. Collectivism “does not refer to the state but just a group” (Hofstede, 1994, p. 3).

Masculinity and femininity: This refer to the distribution of roles between the sexes within a society. Hofstede discovered that women’s values differed less among societies than men’s values, while men’s values varied from country to country. They ranged from very assertive and competitive (masculine) to modest and caring (feminine). According to Hofstede, the women in the feminine countries had the same modest values as the men while the women in the masculine countries were assertive but not as much as the men.

Uncertainty avoidance: This deals with a society’s tolerance for uncertainty and ambiguity. Hofstede (1994, p. 4) considers this to be a “search for truth”. This dimension is an indication as to how (un)comfortable an individual feel about unstructured situations which are a result of programming by the society. On the one hand, unstructured situations have elements of risk and uncertainty avoiding cultures keep these situations to a minimum by using stringent rules and regulations as well as the use of philosophical and religious belief in “absolute truth” due to the internal nervous energy this generates in people. On the other hand, individuals who belong to risk-taking societies are more tolerant of views different from theirs and answer to fewer rules and less likely to be overly emotional about situations they encounter.

Long- and short-term orientation: This cultural dimension covers virtue irrespective of the truth. Societies with a long-term orientation are parsimonious and have a high level of perseverance while individuals who belong to a short-term orientation society have a strong respect for tradition, social obligations and protecting one’s dignity.

Indulgence: Indulgence has to do with self-control and the rate at which individuals are socialised. Having low self-control is referred to as indulgence and having high self-control is referred to as restraint.

A case in point based on these cultural dimensions is Nigeria with the following scores: High Power Distance (80), Collectivism (30), Masculinity (60), Uncertainty Avoidance (50), Short Term Orientation (13), High Indulgence (84).

The relationship between management practices and culture have been well documented as businesses are always influenced by their environment consciously or unconsciously. Hofstede (1994) thus theorises that the management practices in a country are culturally dependent and what works in one country will differ from what works in another. Based on this, management theorists and managers are constrained by the cultural environment in which they grew up and what they know. Hofstede (1994) further emphasises that management concepts and theories developed in one country cannot be applied in a different country without proof and may not be applicable at all. Some of the management theories and concepts which are influenced by culture are management by objectives (MBO), performance appraisal systems, strategic management, and the humanisation of work such as flexible working and job enrichment (Hofstede, 1994). While knowledge management is not explicitly mentioned in the above management practices, it can be linked with every one of them as each reflects aspects of organisation goals and visions which need to be carried out by employees. Take for instance performance appraisals, while on the surface it may not necessarily translate to the KM goals of an organisation; in practice, it does influence knowledge management initiatives. This is especially so when companies are evaluating the work of their employees. There are cases whereby a talented employee would be given the directive to share knowledge with less talented or new members and failure to comply could lead to disciplinary actions, and any action taken by the said employee would be reflected in his/her performance appraisal.

3.3.1.1 Criticisms of Hofstede's Cultural Model

Hofstede's (1994) national culture model is the most used in academic research to study national cultures and cross-cultural differences and has been widely accepted (Skerlavaj *et al*., 2013) and used even in the field of Information Systems (Jacks *et al*., 2012) mainly because it has stood the test of time and generated mostly similar results in various countries. However, his cultural model has been quite contested especially the methodology adopted. Regardless, Hofstede's work has been recognised for its relevance and rigour, also its timeliness at the time (the late 1970s to 1980s) when culture studies in management education were beginning to pick up (Sondergaard, 1994).

Even with the worldwide endorsement of Hofstede's cultural model, his work has been criticised on a few grounds and as "meaningless" in acting as descriptors of individuals as the variables that define them do not correlate meaningfully across individuals (Brewer and Venaik, 2014). Criticisms of Hofstede's work as outlined by Sondergaard (1994) were regarding the population of the study (only IBM employees), whether the cultural dimensions developed from data collected between 1968 and 1973 were artefacts of the period under analysis and questions were raised as to the suitability of using attitude survey questionnaires responses to infer values. Sasaki and Yoshikawa (2014) criticised Hofstede's research on not adequately capturing the dynamic and changing nature of culture. They went on to criticise as well current approaches to cultural studies as having a strong focus on values as opposed to practices and artefacts, extant cultural research assuming cultural stability though this is subject to change consistent with changing attitudes and behaviours. Other aspects of cultural research they were uncomfortable with are the assumption of a monolithic culture thereby disregarding intra-national diversity and examining culture through a single level analysis instead of delving deeper into the dynamic interaction among different levels of culture.

One of the noted critiques on Hofstede's cultural model is McSweeney (2002). McSweeney (2002) have argued that the research is done from a functionalist perspective, the uncertainty about reliability and validity of his model and Hofstede assuming uniform national culture. McSweeney's (2002) argument is that Hofstede sometimes assumes all members of a national community have a uniform culture. Hence making it impossible for the questionnaire responses from each country to represent the values of that national culture. However, assuming uniform national cultures is not part of Hofstede's findings (Williamson, 2002).

Williamson (2002) however takes a different opinion and has opposed McSweeney's contradictions by stating that the claims made by McSweeney are unfounded and inconsistent with the research findings of Hofstede. Williamson (2002, p. 1373) argued that "on the debate about the cultural model devised by Hofstede, McSweeney (2002) does not falsify this model" and Williamson's (2002) take on the whole argument is that an a priori assumption about national culture is compatible with a positivist epistemology from which Hofstede conducts his research. Overall, it appears that criticisms about Hofstede's model is unfounded and Williamson (2002, p. 1391) has stated that "McSweeney's (2002) critique illustrates the confusion that can arise from a lack of clarity about the paradigm from which cultural research is debated". He (2002, p. 1373) also considers McSweeney's (2002) criticism as flawed in terms of his "omission to distinguish between errors of logic within the standards of the functionalist paradigm from which Hofstede chose to do his research and constraints from choosing this paradigm". He further argues that McSweeney's paradigm is unclear because he criticises Hofstede's logic within an evaluative criterion as well as his functionalist assumptions. Williamson argues that McSweeney's ability to critique Hofstede's logic within an evaluative criterion requires the adoption of such criteria of the functionalist paradigm.

Even with Williamson (2002) highlighting the flaws with McSweeney's critique of Hofstede's model, he admits that there are some of his criticisms which are worth taking note of. For instance, the outcome of Hofstede's findings indicates that all members of a culture have the same cultural attributes which are false. The is, therefore, a tendency to see individuals as "cultural dopes" that is expecting the behavioural patterns and values of all individuals in a society to be determined entirely by their cultural background. Williamson (2002) opines that it is essential that

Hofstede's national culture dimensions are viewed as mere approximations of cultural constructs. Williamson's (2002) view is significant because every national culture is made up of sub-cultures which are sometimes very different. An example of a nation with different subcultures is Nigeria which has hundreds of tribes. Hofstede's cultural dimension does not take into consideration these sub-cultures, and it is not clear whether the cultural dimensions proposed by Hofstede will apply to these sub-cultures.

The continued criticisms of his work led Hofstede (1998) to re-affirm that culture is indeed a construct. Hofstede (1998) developed the culture construct from the cross-national research he did while at IBM. For this research, the existing data bank of IBM employee surveys used. The survey used data from more than 100,000 questionnaires using attitudes and values as subsets of culture. For those who critique Hofstede's positivist methodology as being inconsistent with the traditional cultural research, it just maybe that was the only way to advance with the study at the time.

3.3.2 Trompenaars and Hampden-Turner Cultural Dimensions

Trompenaars and Hampden-Turner (1997) researched national cultural differences and how cultural differences affect the process of conducting business and managing in organisations. Trompenaars and Hampden-Turner (1997) identified three categories in which every culture distinguishes itself and finds solutions to universal problems. They are a relationship with people, attitude to time and attitudes to the environment.

Relationships with people

Five dimensions of how we relate to other people were identified (Trompenaars and Hampden-Turner, 1997). These dimensions are regarded as value orientations which according to (Trompenaars and Hampden-Turner, 1997) influence how we conduct business and manage people. The five value orientations are:

***Universalism vs. particularism (rules vs. relationships)**:* This dimension evaluates the importance a society places on rules across all its members as opposed to relationships among societal members and the unique circumstances surrounding an event (Trompenaars and Hampden-Turner, 1997). Cultures which are driven by universalism are strict with formal rules and procedures which everyone is obligated to follow while societies driven by particularism are more flexible and allow the situation to determine the extent to which formal individuals follow the rules and procedures.

Communitarianism vs. individualism (the group vs. the individual): Very similar to Hofstede's (1994) cultural dimension of individualism and collectivism, this cultural dimension as proposed by (Trompenaars and Hampden-Turner, 1997) evaluate how people evaluate themselves either through self-identification or by identifying with a group. With individualism, people are more likely to focus on their achievement than focus on the welfare and achievement of the group to which they belong.

Neutral vs. emotional (the range of feelings expressed): Under this cultural dimension Trompenaars and Hampden-Turner (1997) argue that the nature of interactions and emotions expressed by individuals vary from culture to culture. They regard countries like North America, North-West Europe and Japan to have a more detached and objective way of conducting business while individuals from Mexico and Italy are more emotive in their dealings with others.

Diffuse vs. specific (the range of involvement): The diffuse/specific cultural dimension measures the amount of personal involvement business partners must introduce into a business relationship. With cultures regarded as specific, there is no need to form a personal bond with a potential business partner before engaging in a working relationship; however, cultures which are regarded as diffuse make an effort to know more about their potential business partners at a more personal level prior starting a business relationship.

Achievement vs. ascription (how status is accorded): With achievement cultures, there is need to know how much you have accomplished personally as an individual and how far you have advanced in terms of your education, career or other measures of accomplishment. Where achievement is based on accolades, ascription is focused on status. Individuals usually have little control over their birth, kinship, gender and age and status acquired through connections (Trompenaars and Hampden-Turner, 1997).

Attitudes to time

Moving beyond relationships with people, Trompenaars and Hampden-Turner (1997) view time as an important concept in understanding how people from different culture conduct their business activities. For some cultures in certain countries like France and Spain, the past is very instrumental to their present business activities. Therefore, they are usually proud of past accomplishments. Other cultures like the Chinese and Americans do not care about past accomplishments but instead, are more forward-thinking and focus on plans and possibilities.

Attitudes to the environment

According to Trompenaars and Hampden-Turner (1997), the relationship we have with the environment also differs based on our cultures in terms of where we control our environment, or we live in harmony with our environment.

Trompenaars and Hampden-Turner (1997) built on the work done by Geert Hofstede in the 1970s. The seven cultural dimensions as previously discussed were presented by Trompenaars and Hampden-Turner (1997) after fifteen years of research and spanning fifty countries. Where Hofstede's (1994) research was focused more on categorising cultures into two broad narratives, Fons Trompenaars research was on understanding the effect of culture on management as well as the uniformity in which business solutions were applied across various nations (Trompenaars and Hampden-Turner (1997). On the one hand, Trompenaars and Hampden-Turner (1997) cultural dimensions focus on how a specific culture becomes evident in the course of engaging in business relationships, managing a business and what counts as important within the context of that relationship. While on the other hand, Hofstede's (1994) national culture dimension is focused on innate attributes members of a culture possess that determine how they will behave or choose to act in certain situations irrespective of the situation they find themselves.

3.3.3 The Global Leadership and Organisational Behaviour Effectiveness (GLOBE) Study

The GLOBE study was designed to explore the effects of culture on leadership, organisational issues, economic issues and the nature of people in the societies included in the research (House *et al*., 2004). The GLOBE study was purported to be a worldwide project with its primary focus on understanding leadership behaviours, attributes, organisational practices and the influence of societal and organisational cultures on societal members and organisational practices. Conducted by one hundred and seventy researchers from sixty-two cultures in these societies using both quantitative and qualitative research methods, it is one of the most recent researches on culture.

Nine cultural dimensions namely uncertainty avoidance, power distance, institutional collectivism, in-group collectivism, gender egalitarianism, assertiveness, future orientation, performance orientation and humane orientation were independent variables of the GLOBE study. Modelled after Hofstede (1980) and Kluckhohn and Strodtbeck (1961) culture studies and McClelland's (1961) work on achievement, the GLOBE study portrays the same meanings and attributes of the culture of a society as proposed by these culture theorists.

3.3.4 Reflection on National Culture

The studies on national culture as conducted by cultural theorists like Kluckhohn and Strodtbeck (1961), Hofstede (1980), Trompenaars and Hampden-Turner (1997) and House *et al*. (2004) among others have led to increased understanding on the peculiarities of societies as well as advancements in management, sociological and anthropological research. These studies build upon one another and produce almost similar cultural dimensions most notably individualism/collectivism, power distance, uncertainty avoidance and future orientation.

While these researches build on the other, the drawbacks of these studies are however that they perpetuate the same shortcomings of each study. The premise of these studies rests on the knowledge that human behaviour is somewhat predictable (Hofstede, 1981). There is also the question of the origin of these studies. Though conducted in various countries they are driven by the cultural knowledge held by those who conduct the study, researchers with Western mental programming. The GLOBE study tried to address this shortcoming by recruiting volunteers who helped conduct the eponymous research in various cultures, but they still failed to address the underlying sub-cultures each national culture possesses. This is especially so for countries in Sub-Saharan Africa, Asia and the Middle East.

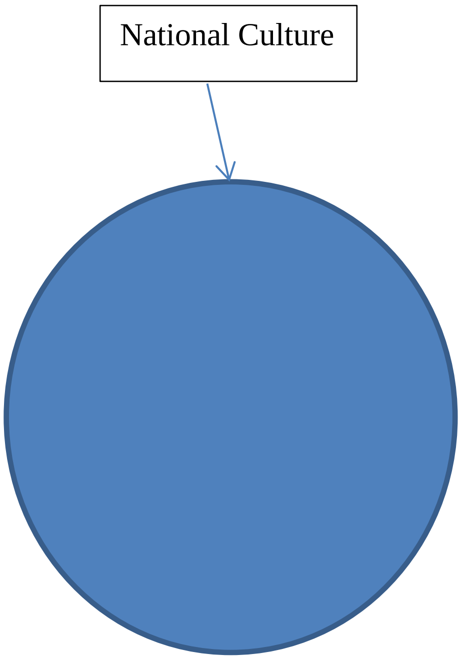


Figure 6: General Assumption of National Culture

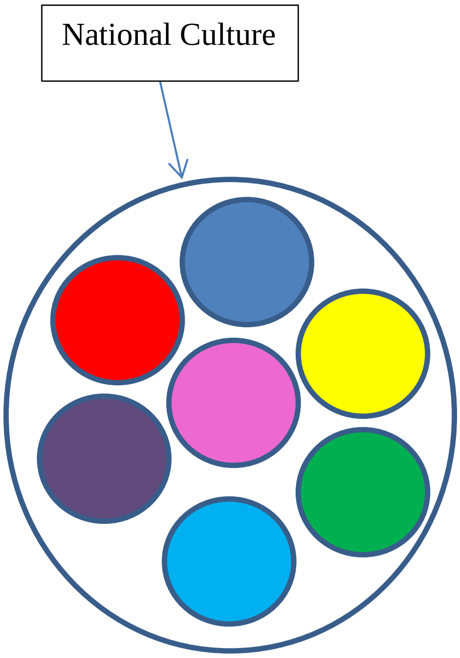


Figure 7: National Culture in Heterogeneous Societies (for example Nigeria)

The national cultural dimensions were constructed at the national level and not at the level of the individual level (Brewer and Venaik, 2012) and as such do not adequately understand within-system differences (De Mooij, 2013). In understanding sub-cultures, it is important to understand the culture at the level of the individual or small groups of individuals as it explains more nuanced differences in the behaviour of people in organisations. Understanding the history and evolution of the sub-cultures adds depth to the national cultural context and provides a deeper meaning to people's behaviour and their actions. In organisation studies, it, therefore, becomes problematic in determining how these cultural dimensions affect organisational practices and how organisational members perform their jobs.

Having discussed various organisational culture and national culture dimensions, the way culture is addressed in knowledge transfer research will be examined.

3.4 Socio-cultural Knowledge Transfer Research Revisited

Socio-cultural research in knowledge transfer has often taken place in international organisations; mostly multinational corporations (MNCs). Qin *et al.* (2008) identified multinational corporations as a network for fostering knowledge acquisition, transfer and integration across countries. Research into knowledge management in multinational corporations provides an avenue for distinguishing between the knowledge transfer practices of two or more societies (Qin *et al.*, 2008). Knowledge transfer research into multinational enterprises tends to take the form of inter-organisational knowledge transfer. One illustration of this is Boh *et al.* (2013) study which examined the impact of knowledge transfer from headquarters to subsidiaries when there are differences in the national culture. The authors focus on cross-border knowledge transfer and used variables such as geographical distance and cultural differences between headquarters and subsidiaries. Other sub-variables used in the study are trust and openness to diversity. The study showed that the factors influencing knowledge transfer are trust, the cultural alignment of individualism and power distance and openness to diversity. The authors argue that few research studies have investigated the cultural values held by employees in a foreign subsidiary and if it aligns with headquarters and how this affects knowledge transfer in the organisation. The prevailing assumption under this perspective is that transferring knowledge is especially difficult when the source and recipient do not share common beliefs, assumptions and cultural perceptions and language.

Extant research shows that cultural values such as sharing, openness and trust will lead to positive knowledge management behaviours – knowledge sharing and contribution. In researching knowledge management and national culture, Hofstede's cultural dimensions are mostly used. The cultural dimensions are individualism and collectivism, power distance, uncertainty avoidance, masculinity vs femininity and long- vs short-term orientation. The individualist vs collectivist dimension shows the propensity to which a society reinforces individual or collective achievements and interpersonal relationships. This dimension is said to be the most popular (Qin *et al.*, 2008) compared with Trompenaars and Hampden-Turner (1997) and the GLOBE study (House *et al.*, 2004). According to the theory, people from a collectivist culture are less inclined to share knowledge with individuals outside of their group. Some researchers, however, focus on only one cultural value, for example, cultural distance (Qin *et al*., 2008).

Few studies have expanded research of knowledge management into other cultures. Some research studies that have bridged this boundary have conducted studies in Egypt (Nafie, 2012) and Nigeria (Anibaba, 2013). The study by Anibaba (2013) investigated knowledge sharing at the individual and organisational level in Professional Service Firm (PSFs). While Nafie (2012) used cultural dimensions proposed by Hofstede and Trompenaars to evaluate the relationship between knowledge management, and national culture. Nafie (2012) identifies levels of culture such as national or regional, societal, organisational arguing that it is difficult to understand knowledge transfer in organisations without accounting for the underlying systems. The findings from this study show that individualistic societies are independent and are less inclined to share information and knowledge with others. The study of knowledge and culture is quite prevalent with continued interest in this area fuelled by each societal culture being different and distinct from others. The expansion of knowledge transfer/culture research into societies that have multiple layers of culture will contribute towards a better understanding of the research area.

At the organisational level of socio-cultural knowledge transfer, results show a positive relationship between organisational culture, knowledge management activities and firm performance (Donate and Guadamillas, 2010). This is consistent between the results obtained from other research conducted. It was also identified within this study that knowledge transfer activities and the storage of knowledge have a positive effect on the innovation results.

Lucas and Ogilvie (2006) conducted an empirical study to investigate the direct influence of reputation and culture on knowledge transfer. The reputation here had to do with how organisational members viewed each other based on their past experiences or history of communication with others. Lucas and Ogilvie (2006) used social information processing theory and behavioural theory to assess the role of incentives on knowledge transfer. They suggest that the transfer of knowledge is only possible based on three factors namely reputations, culture and incentives. This research is conducted within the context of cognitive-behavioural processes. A more objectivist perspective is adopted to explain how reputation, culture and incentives are related. As is typical with the objectivist perspective, the focus is on the tangible outcome to the individual or the organisation usually taking the form of a monetary value or promotion at work.

Alternative to financial rewards, reputation influences employees ability to transfer knowledge. Employees, therefore, must consider the reputation of their colleagues. The reputation of an individual can be either general or specific (Lucas and Ogilvie, 2006). Employees who are considered to have a specific reputation are focused on only the set of activities they are adept at (like a form of specialisation). Specialisation in a job is said to be highly recognised to be involved in the knowledge transfer process. Lucas and Ogilvie (2006) argue that only those employees who are regarded as having an excellent reputation within the organisation are most likely to engage in knowledge transfer activities. Therefore, good reputations facilitate knowledge transfer. It could, therefore, be said that employees who possess good reputations must share information freely; otherwise, their excellent reputation is at stake.

Having a culture that supports information sharing and active participation of employees will result in the development of routines that promote knowledge transfer. Lucas and Ogilvie (2006, p. 12) argue that "the preconceived notion about knowledge transfer being a natural process is false and that employees need to be induced to engage in the process". The preconceived notion of knowledge transfer as a natural process is identified as one of the difficulties organisations face in getting employees to engage in this management function. Incentives then act as a guide and a determinant for the subject of discussion and to ensure that the type of interaction the organisation hopes to take place among individual employees such as business skills and experiences does occur. Therefore, incentives perform two roles. The first is outcome-based where rewards are given for successful knowledge transfer or improvements. The second role is behavioural, and incentives are merely used as a motivator to knowledge transfer. It is assumed that if employees know that incentives will be given for their effort, then they will be more willing participators.

3.5 Research Gaps and Avenues for Future Research

The findings from the studies on knowledge transfer and organisational and national culture show that a relationship exists between them. However, the specificity of this relationship is missing (Datta, 2007; King, 2007) as they do not show the meaning of the cultural contexts to employees. These limitations have been acknowledged by the researchers themselves who have stated that more exploratory and empirical research is needed to highlight the underlying factors in this relationship between culture and knowledge transfer. Additionally, there have been calls to investigate knowledge transfer in different cultural contexts, for example, a more culturally heterogeneous society. On the one hand, a country's national cultural values tell us whether organisational members are likely to share knowledge among themselves. On the other hand, organisational culture provides the enabling or disabling environment for the transfer of knowledge.

While these are important, we need to have a better understanding of knowledge transfer. Extant research does not take into consideration the users perspectives of an organisation's knowledge management initiatives. This research will build on the socio-cultural perspective of knowledge management. The research will focus specifically on the influence of organisational and national culture on intra-organisational knowledge transfer. At the level of national culture, it will also address calls for expansion of knowledge management research into other cultures (Debowski, 2006) particularly multi-level cultures. At the organisational level, the study will seek to understand the perspectives of organisational members of the knowledge transfer process employed at the organisation. This study will also identify the various knowledge transfer mechanisms used by organisational members as well as the motives organisational members have for engaging in the knowledge transfer process. By so doing, this research will seek to contribute to the underlying relationship between culture and knowledge transfer.

3.6 Conclusion

The literature review on knowledge transfer and culture reveals the importance of the social context on the knowledge transfer process. The context of culture is essential because it influences the actions of organisational members. It determines how organisational members respond to their environment. From an organisational and social context, individuals are assumed to be most influenced by their culture. This is because the concept of culture is ubiquitous in any environment. Individual as social actors of a social context use perception to understanding their environment and interact with others in the environment. Culture thus presents that ubiquitous force that determines how organisational members perceive one another interact with one another and learn to ensure continued growth and survival in an ever-changing business environment.

Knowledge transfer presents an opportunity for continued adaptation within an industry or culture and reinforces the learning that organisational members go through. Emphasising the importance of social interaction among organisational members, this research seeks to address the following research gaps:

- Employees' perceptions and understandings of organisational and national culture on intra-organisational knowledge transfer. Past research has mainly focused on the transfer of knowledge between organisations that is inter-organisational knowledge transfer
- The research will address calls to investigate knowledge transfer in heterogeneous cultures like Nigeria.

The research will also address knowledge transfer research in professional service firms as they provide insights into challenges facing organisations within the knowledge economy. Furthermore, the focus on individuals' understandings of the relationship between knowledge transfer and culture point to investigating the meanings of these individuals attribute to the knowledge transfer process. The focus on social interactions and meanings in this study gives reasoning to an interpretive method of inquiry into the relationship between knowledge transfer and culture.

CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 Introduction

This chapter will discuss the methodology adopted for this research. Delineating the relevance of the adopted research methodology and methods which has been identified as suitable in analysing the research questions, readers are able to have a better understanding of the research process. This chapter is divided into seven sections. The first section of the chapter discusses the ontological and epistemological position of the study. The rationale and drawbacks of this position are also discussed. The second section discusses the methodology adopted and the implications for the study. The third section discusses the research setting highlighting the social context and organisations involved in the study. The fourth section explains negotiating and maintaining research access, maintaining research participants confidentiality and how research participants were recruited into the study. The fifth section provides details of the research participants and their background. The sixth section explains the instrument of data collection, and the seventh section discusses how data was analysed and the themes derived from the study which informed the findings of the study.

4.2 Ontology and Epistemology

The essence and significance of conducting research require that researchers can draw upon their philosophical understandings of the world. Research philosophy is "a system of beliefs and assumptions about the development of knowledge" (Saunders *et al*., 2016, p. 124). In helping the researcher come to terms with this and how best to carry out a piece of research, there are two broad terminologies and questions which are to be understood and addressed appropriately to create uniformity and boundary around the research subject. These are ontology and epistemology. The ontological position is what people consider to be real and true and most likely is a creation of their own subconscious (Burrell and Morgan, 1979). Easterby-Smith *et al.* (2012, p. 17) succinctly define ontology as "the nature of reality and existence". The ontological position adopted can be broadly classified into two – an objective and subjective reality. In the objective reality, truth (single) is seen as independent of human beings and existing out there in the world while the subjective reality propagates the theory that truth is relative and are as many as the human actors within the social world.

Burrell and Morgan (1979) combine the objective and subjective realities into a 2 x 2 matrix (figure six) to provide four paradigms for organisational analysis. To Burrell and Morgan (1979), a paradigm is “a set of basic and taken-for-granted assumptions which underwrite the frame of reference, mode of theorising and ways of working in which a group operates.

Radical Change

Subjectivist	Radical Humanist	Radical Structuralist	Objectivist
	Interpretive	Functionalist	

Regulation

Figure 6 - Four Paradigms of Organizational Analysis (Burrell and Morgan, 1979)

Most research is conducted under the principles of the functionalist and interpretive paradigms. The functionalist paradigm is located under the objectivist reality, and as mentioned before the nature of truth is seen as singular. Research conducted under this paradigm is concerned with rationality and causality and mostly underpinned by the positivist research philosophy. The bottom left corner of the matrix that is the interpretive paradigm is linked with the subjective reality where truth is relative and multiple depending on the underlying context of the research. Linked with the interpretive research philosophy, research under this paradigm allows the understanding of meaning attached to organisational life and how we make sense of the world around us (Saunders *et al*., 2016).

Whatever ontological position a researcher subscribes to, will require an equally similar method of inquiry into 'truth' which is where the epistemological position of the researcher is introduced. This tells the researcher the best way(s) of "inquiring into the nature of the world" (Easterby-Smith *et al*., 2012, p. 17). Johnson and Duberley (2000, p. 3) define epistemology as "the study of the criteria by which we can know what does and does not constitute warranted or scientific knowledge".

Johnson and Duberley (2000) argue that the epistemological assumptions adopted by researchers offer valuable insights into their understanding of the world. They further state that it is imperative as researchers to belong to have an epistemological commitment and this action must take place in order to conduct research that can be termed scientific. This then presupposes that a researcher is invariably expected to join one of the pre-existing epistemological foundations and debates as if it were a club. The adherence to a particular philosophical position can be attributed to 'psychological and sociological factors which compel researchers to identify with one or the other as a result of obedience to an already established authority within a scientific community through socialising with others within that community' (Johnson and Duberley, 2000, p.72). There are various epistemological positions adopted in social sciences studies for example positivism, critical realism, actor-network theory, interpretivism, pragmatism, and so on. The two central epistemological positions are discussed further in the next section.

4.2.1 Positivism

Positivism is a philosophical concept which posits that the world can be investigated through a set of assumptions. Positivism was the leading philosophical position in social science research originating through the works of Auguste Comte. The significant difference between positivism and other philosophical approaches is the view of social reality. Social reality in terms of positivism is considered observable and separate from the individuals within that social dimension. Individual behaviour is thus not seen as consequential to the understanding of social life and should be measured objectively and scientifically like experiments conducted in the natural sciences (Chapman *et al*., 2005). Research conducted under this philosophical assumption follows objective rules and scientific views. The role of the researcher is also a vital element of this position; where the researcher must remain detached and independent of what is researched (Saunders *et al*., 2016).

4.2.2 Interpretivism

Interpretivism was developed following disagreements with research inquiry using the positivist philosophy. The main argument being that society cannot be studied the same way as physical phenomena. As such, interpretivism developed as a critique of positivism. Derived from the subjectivist reality, the proponents of this research philosophy sought to adopt a way social inquiry could occur in social science research that accounted for the complexity and richness of society. This allowed for in-depth research into society and human nature. With interpretivism, the reality is socially constructed through language and culture (Saunders *et al*., 2016). There are multiple meanings and interpretations of social reality, unlike the positivist perspective. With interpretivism, new understandings are sought, and the researcher is actively involved in the research process. In applying the interpretivist philosophy to research, there is an acute awareness of social reality and social interaction.

Research involving social interactions usually requires investigating the research subjects in their natural setting (Guba and Lincoln, 1985). This form of inquiry allows the research to understand the shared meanings of research participants which are constructed through social interaction. This form of social inquiry allows for the understanding of historical and socio-cultural contexts as well as having deeper understandings of the way societal members experience their reality. Table 4 below shows differences between positivism and interpretivism methods of inquiry.

	Positivism	**Interpretivism**
Reality	Objective	Subjective
Purpose of inquiry	Explanation; measurement	Meanings; understandings
Research approach	Quantitative	Qualitative

Table 4: Research Traditions (Based on Guba and Lincoln, 1994)

According to Guba and Lincoln (1994), researchers follow two main research paradigms: positivism and interpretivism. Both paradigms have different views on reality, the purpose of inquiry, research approach and other positions in research. Positivism which assumed an objective reality was the dominant research tradition at the time and commonly used in the natural sciences. However, this research tradition could not be adequately used to investigate research problems that were more subjective and needing in-depth investigating of a research issue in its natural setting. Hence the need for the social construction of meanings focusing on social settings, social processes and interactions. This started a move to a more social form of research inquiry in the post-modern research era (Andrews, 2012, Halling and Lawrence, 1999) which were favoured in the discipline of sociology (Andrews, 2012), psychology (Halling and Lawrence, 1999), philosophy (Cunliffe, 2008) and even linguistics (Burr, 2003; Karatas-Ozkan and Murphy, 2010). This move-in research tradition sought to address the shortcomings of positivism.

Researchers who adopted the interpretivist philosophy viewed knowledge as socially constructed and subjective. This philosophy places emphasis on everyday interactions between people and how they use language to construct reality. Knowledge is thus created through social interactions within society. Through this position, researchers can understand the cultural laws connected with human behaviour (Halling and Lawrence, 1999; Burr, 2003). Individuals are important subjects in interpretivist research requiring investigation into their social, historical and cultural contexts. These views of the social processes and importance of understanding individuals in their natural setting, allow for the investigation into knowledge transfer within organisations and the culture in which they are situated.

Reality in interpretivism is subjective allowing for various meanings to be derived about a research inquiry. The processes in which research subjects create meaning in their natural setting, therefore, become important for research. In the context of the present research, the practices which promote knowledge transfer and the interactions that take place among the research subjects allow for an interpretivist philosophy (Johnson and Duberley, 2000). Also, given the unexplored nature of tribal complexities within extant research in knowledge management, an interpretivist perspective is appropriate as it allows for examining novel relationships. With an interpretivist research design, the researcher can focus on the individual experience of the research participants as they narrate their perspectives of the phenomena being investigated.

According to Karatas-Ozkan and Murphy (2010), individuals' perception of truth is associated with different cultural, historical and ideological backgrounds. People's behaviour and actions are also a result of economic, social and psychological factors (Bryman and Bell, 2015; Creswell, 2007). These underlying factors thus favours an interpretivist stance as it emphasises sharing and negotiation of events in which all interpretations of these events, can be classified as true. This participatory world view highlights the relational processes of knowledge construction through social interaction in organisations (Karatas-Ozkan and Murphy, 2010). Also, the approach allows for greater flexibility in attaining rich data and provides substantial research information on employees perspectives of knowledge transfer in Professional Service Firms (PSFs).

The aim of this research is to explore employee perceptions of the organisational and national culture on intra-organisational knowledge transfer. Adopting the interpretivist philosophy, exploratory research was undertaken to get an understanding of employees' views on the relationship between knowledge transfer, organisational culture and national culture. Furthermore, through this research, the social interactions of employees will be investigated in their natural setting. This is because knowledge is embedded within socio-cultural conventions and socially constructed (Reihlen and Ringberg, 2013).

4.3 Research Setting

This research was conducted in Lagos, Nigeria located in the western part of Africa. The Nigerian culture is heterogeneous and multi-lingual, the rich cultural heritage and political history of the people will provide an in-depth exploration and understanding of the cultural context and how it influences social interactions. The tribal and national cultures which go side by side makes Nigeria a good research setting to understanding different cultural contexts as it pertains to knowledge transfer. The subsequent sections will discuss the social context of the research setting, the research site where data collection took place as well as the position of the researcher.

4.3.1 Social Context – A Brief History of Nigeria

Located in Western Africa, the Federal Republic of Nigeria or Nigeria as it is commonly referred to, has a population of one hundred and eighty-five million, nine hundred and eighty-nine thousand, six hundred and forty (185,989,640) people (World Bank, 2016). Spanning an area of nine hundred and twenty-three thousand, seven hundred and sixty-eight square kilometres, Nigeria has thirty-six states and a Federal Capital Territory – Abuja which also serves as its capital. This country has a vibrant multi-ethnic identity and culture with each state having its own culture and set of ethnic tribes. A tribe is defined as a self-conscious ethnic, religious, language, racial, cultural or clan group (Clark, 1996). It is estimated that there are about three hundred and seventy-one ethnic tribes in Nigeria (Vanguard, 2017) although some believe the numbers to be closer to five hundred (Isichei, 1983). Regardless of the number of tribes, it remains evident that Nigeria has multiple local languages though the official language spoken is English.

In 1900, Nigeria fell under British colonial rule which lasted for sixty years. During this period, what is now known as Nigeria was made up of different protectorates as it was then called (Arikpo, 1967). These protectorates were known as the Northern and Southern Protectorate which had different cultures and way of living. In 1914, the Northern and Southern Protectorates were amalgamated, and over time, the unified country could be identified into four central regions namely the North, South, East and Western regions. On October 1, 1960, Nigeria gained independence from the United Kingdom. At the time, though officially a unified country, there were regional tensions in the country (Crowder, 1962).

These tensions between the Northern and Southern parts of the country intensified and ultimately led to increased violence between the Northern and Eastern Regions. As a result of such ethnic violence, a senior military officer in the Nigerian government whose ethnic origin is from the Eastern part of the nation declares the Eastern region as an independent nation. This occurred on May 30, 1967, and this newly independent nation was referred to as the Republic of Biafra (Schwarz, 1968).

The Nigerian government was opposed to the secession of the Eastern region from the country. This led to the Nigerian civil war (Biafran War) between July 6, 1967, and

January 15, 1970 (Robson, 2005). The Nigerian government claimed victory over the civil war and the Biafran nation surrenders and decided to merge back with Nigeria.

Following the civil war which brought untold hardship to the civilians, steps were taken by the Nigerian government to ensure such civil unrest, and ethnic hatred ceases to exist in the nation. One of such steps taken was the creation of the Nigerian Youth Service Corps (hereafter referred to as NYSC). The overall aim of the scheme was to rebuild the country after the civil war. The website of the NYSC reads thus,

> *"The unfortunate antecedents in our national history gave impetus to the establishment of the National Youth Service Corps by decree No.24 of 22nd May 1973 which stated that the NYSC is being established "with a view to the proper encouragement and development of common ties among the youths of Nigeria and the promotion of national unity"* (NYSC, 2017).

The aftermath of the civil war created a spirit of reconciliation and need for everyone in the nation irrespective of ethnic background to live in peace. One of the objectives of the NYSC scheme, as outlined, is to

> *"…inculcate in Nigerian youths the spirit of selfless service to the community, and to emphasise the spirit of oneness and brotherhood of all Nigerians, irrespective of cultural or social background. The history of our country since independence has clearly indicated the need for unity amongst all our people and demonstrated the fact that no cultural or geographical entity can exist in isolation"* (NYSC, 2017).

Knowledge of the history and culture of Nigeria and the consequences of the civil war does influence the way each of the ethnic regions interacts with one another to some extent, and there is a constant need for the ethnic tribes to co-exist peacefully. However, this is not always the case as tribes tend to act in a cohesive and affective manner to fulfil common interests (Maffesoli, 1996). As such, people are more loyal to people of a similar tribe with small group norms reigning over the norms of the country (national culture). In organisations therefore, attitudes differ among employees from different tribes and inter-tribal rivalries exist among some employees (Osunde *et al*., 2015).

4.3.2 The Research Site

This research took place in Lagos, Nigeria. Lagos is the most populous city of Nigeria and was political capital before its replacement by Abuja in 1991. It remains the commercial hub of the country and classified as the financial centre in Africa and is very much a metropolitan state. Nigeria is made up of four main regions – the north, south, east and western regions and comprises of several ethnic groups with Igbo, Hausa and Yoruba being the largest of the ethnic groups.

Figure 7 - Map of Nigeria (Source: Waado, 2018)

The three major ethnic groups correspond with three of the main regions in Nigeria, Igbo to the East, Hausa to the North and Yoruba to the West. Lagos is situated in the Western part of Nigeria, and the main ethnic language spoken by the indigenes is Yoruba, but like every other state in Nigeria, there are several languages spoken by the people who inhabit that state as they come from all parts of the country and overseas. English language is the official language of Nigeria and is spoken jointly with the various ethnic languages which are a dialect representative of the ethnic regions in the country. Lagos is home to many businesses both local and international;

companies with international affiliations set up their offices in Lagos as opposed to other cities in Nigeria.

Each of these the tribes in Nigeria have different symbols such as names, dress, tribal marks (Crowder, 1962) which differentiates one tribe from the other. Examples of such symbols are the traditional dress and tribal marks as shown below:

Figure 8 - Isoko Traditional Dress

Figure 9 - Igbo Traditional Dress

Figure 10 - Hausa Traditional Dress

Figure 11 - Yoruba Traditional Dress

Figure 12 - Yoruba Tribal Marks

4.3.2.1 The Companies

The companies which make up this research population are professional service firms that are subsidiaries of international companies. Professional Service Firms (PSFs) are "high contact organisations" meaning these groups of firms provide bespoke services to their clients and are made up of employees who are specialists in their line of work. The professional service industry is made up of accounting, consulting, engineering, law, marketing and other specialised professions. The companies which make up this research were drawn from the accounting and financial advisory consulting services.

The criteria for choosing these companies are that they are part of an international global network of companies, where each company is considered a member firm, and each is regarded as a separate independent legal entity. This is because accounting laws differ by country and as such accounting firms are required by law to be locally owned and independent even though they are subject to the main international organisation. Based on this criterion, three companies were chosen for this research, and they each provide assurance, tax, advisory and speciality services to their clients.

Each company have their headquarters in Nigeria located in Lagos with two of these companies located on the mainland and the third located on the Island. The office settings are similar across the companies with an open plan cubicle-style office space with closed office rooms dotted around each main floor. These rooms have glass panels and only occupied by the partners, some managers and specialist divisions, while some others are meeting rooms. Due to ethical considerations made and agreed in negotiating access into these companies, the companies are given pseudonyms and where avoidable not be referenced by name at all. A short brief of the operations of the companies is given below with no key identifying information to maintain the ethical considerations agreed with these companies of confidentiality and anonymity.

Company	Location	Sector	Industry	Services
B Corp	Lagos Mainland	Private	Professional Services	Audit, Tax, Consulting, Financial Advisory
M Corp	Lagos Mainland	Private	Professional Services	Audit, Tax, Advisory
I Corp	Lagos Island	Private	Professional Services	Audit, Tax Advisory

Table 5: Company Profiles

B Corp is one of the oldest professional service firms in Nigeria. It was established in the 1950s as an Audit, Tax, Consulting and Financial Advisory service providing organisation. They work with companies operating in industries ranging from Telecommunications, the Life Sciences to the Nigerian Public Sector. In Lagos, B Corp operates from an independent office located on the Mainland.

M Corp also located on the Lagos Mainland was established in Nigeria in the 1960s. Working with both public and private institutions in Nigeria they provide Audit, Tax, Advisory and other bespoke services to their many clienteles operating from their Lagos office on the Mainland.

I Corp is part of a network of firms operating in several countries across the world. It was established in the 1950s and considered a leading provider of audit/assurance, tax and advisory services. They provide services to companies operating in over ten industries in Nigeria as well as business solutions facing their clients. Their clients encompass companies working in the Consumer and Industrial Products and Services, Oil and Gas, Agribusiness and other industry sectors. Some of their core values are innovation, teamwork and integrity. The office location of I Corp which formed one of the research sites is situated in Lagos Island, Lagos State.

All three companies are relatively similar in terms of market share, line of business and knowledge management strategy. The similarity of the companies knowledge management strategy may be due to their line of business which is accounting (see table 5). For their knowledge management strategy, the organisation was heavily focused on training (online and face-to-face), mentorship/coaching, a buddy system, peer group learning, knowledge transfer sessions and adopted what they considered a "teach don't tell" approach. The companies acknowledged the need to be on top of their knowledge management strategy and always look for ways of improving knowledge transfer among their employees. Though M Corp which is the youngest in the group was looking to be more like B Corp and I Corp.

The artefacts of the organisations were slightly different. B Corp and I Corp had their own offices which huge open plan spaces and banners about inclusivity and diversity, data intelligence and knowledge transfer placed strategically across their buildings. I Corp was especially proud of their large open plan spaces. At the time of gaining access to I Corp, they were in the process of moving to a new office location with bigger space which the managers felt would help promote social interaction and knowledge transfer among their employees. M Corp, however, did not have its own office building but was located across two floors in an office complex as such their organisational identity did not come across on first visiting the site.

4.3.3 The Position of the Researcher

To better understand how I gained access to the research sites, engaged with the research participants and analysed the resulting data, it would be advantageous to know about me as an individual and my position as a researcher. Based on my nationality, I am Nigerian, and my tribal culture is Isoko. Nigeria is my home country; as such; I am inherently familiar with the cultural identity of the people as well as the political and cultural history and development of the country. The history of the country was taught to us from childhood either through stories by family and relatives or through formal education in our classrooms. With this background, I believe I have a good understanding of what my research participants were talking about when they spoke of their experiences. My interaction with the research participants took various forms which may not be easily understood by someone observing this interaction; especially someone new to the culture. For example, when the research participants spoke in what seemed like half sentences or used jargons in describing their experiences, I knew what they were talking about. While the examples I have given portray my national identity as a Nigerian hence my ability to read between the lines, my tribal culture (identity) may have introduced some restrictions while interacting with the research participants. As I mentioned earlier on, my tribal culture and thus tribal identity is Isoko, and I was interacting with people from various tribal cultures. While this was advantageous to the design of the research, I soon found out while conducting the interviews that the research participants were trying to get a read on my tribal identity. Most of them could not tell where I was from although they did try hazarding a guess, each time it was far off the mark. The research participants' inability to identify my tribal culture may have restricted how open they were in discussing their experiences especially when it came to the issue of national culture. Perhaps, they saw me as different and not likely to understand their plight or perhaps, it is as they reported.

Nevertheless, I am aware of the cultural differences that existed while collecting the data. I am also aware that my cultural identity may have influenced my thinking and how I interacted with the data. This is because I have years of historical, cultural and political knowledge of Nigeria which may have led me to interpret the data the way I did due to that pre-cognition. That said, I also acknowledge that any person viewing the data may also interpret it differently based on their understanding and cultural background.

As indicated in section 4.2, this research follows an interpretive philosophy. The primary tenet of interpretivism is the recognition of multiple realities and the uniqueness of various individuals' interpretation of reality. There is also the awareness that each person has their preconceived assumptions and the way we as individuals create meanings about the world around us. Given the unique socio-cultural context of the research setting – Nigeria and the low representation of research in similar contexts, I made certain cultural assumptions based on the management literature. One of such is the difficulties of sharing and transferring knowledge between different cultures. However, these difficulties in transferring knowledge due to cultural differences were presented in different ways giving me new insights into qualitative research in organisations. The history of Nigeria prior to 1914 when it was amalgamated, its independence in 1960, the cessation attempts afterwards, and the various programmes put in place by the Nigerian government to promote a unified country may have influenced the data interpretation. The civil war which occurred between 1967 and 1970 because of conflicts between tribes leading to Igbo tribe wanting to break away from Nigeria and form their own nation and the resulting devastation of the Nigerian economy also influenced my understanding of the cultural conflicts. The tribal conflict led to government initiatives like Unity Schools and the National Youth Service Corps. A researcher with no background of the history and culture of Nigeria may interpret the data in another way.

The meanings I got from research participants report on their experiences was thus as a result of my cultural background. Consequently, I believe there are certain factors which may have influenced my interpretation of the results, my role as a researcher and how the research participants perceived me and responded to the interview questions. These factors are my ethnic tribe, my knowledge of the political and cultural history of Nigeria and how I got access to the organisation.

4.4 Research Access

Gaining research access to these organisations was challenging. I wanted to study organisations that were familiar with the concept of knowledge management with established business operations in Nigeria. This reason behind this choice was to engage with organisations familiar with the operational framework of knowledge management as knowledge management is not a common term in the Nigerian business environment.

International organisations were identified as suitable corporations for the research project to ensure adequate research engagement. International organisations are exposed to international and cross-cultural business environments which mean a concurrent advancement in innovation, technology and other business processes to maintain a competitive advantage in the local business environment. The form of seeking research participants took a form of purposive sampling. Also, gaining research access was a matter of convenience, practicability and feasibility (Mason, 2002) hence the choice of organisations. Using my network of colleagues who operate in the financial business sector in Nigeria, I was able to identify and gain access to the three organisations within the professional service industry. This allowed me to research companies not commonly used in existing studies.

The first step in negotiating access into these organisations was presenting the researcher as an academic research student to various professional and past academic networks. They, in turn, presented me to the institutional gatekeepers as such, looking to gain understanding and insight into their knowledge management framework and organisational culture. Next, I had conversational interviews with these gatekeepers where I gave each gatekeeper a copy of the participant information sheet and consent form essential to the study. These conversations were mainly to gain an understanding of where I was coming from and to negotiate the cost of involvement and my output jointly. After negotiations and establishing that I am from a recognised and reputable university, access was granted with the understanding that company identification will be anonymous. The negotiation process also covered the location of the interviews which were done predominantly on the company site except for some incidences where observation of training sessions was made. After gaining access, I interviewed the senior personnel and then got permission to interview other employees who were in some cases junior members of the firm. The junior members of the organisation may have decided not to speak out about their actual experiences especially when it came to the issue of culture as they might have felt I would report my conversation to their managers. However, I did account for this during data collection and emphasised the confidentiality of the interview I was having with them and made them know I will not at any time share their conversation with their colleagues and managers but the data collected will be used solely for the research thesis and other research publications.

Also, important to ensure continued access, I emulated the organisational environment in the mode of dressing, scheduling interviews in advance by email with the participant information sheet attached due to research participants' busy schedule and being prepared with the core interview questions. At this stage, snowball sampling was then employed to identify other eligible participants for the study. This method is considered ideal for hard to reach and busy individuals (Easterby-Smith *et al*., 2015).

4.5 Research Participants

The research participants were made up of the employees working within the audit function of the respective companies in Nigeria. In negotiating access, I discovered how roles were assigned to individuals within these institutions which also determined how they engaged in their work practices. As such, research participants were recruited from managers, associates and the research participants. Given the qualitative nature of this study, it was imperative that I choose a research sample from these core job positions by the nature of this study of examining and understanding the knowledge transfer practices of professional service firms within the context of the organisational and national culture. The decision on the organisations was thus dependent on the nature of the research and according to Patton (2002), what can be done with the researcher's available resources and as Stake (1995) advises, there is the need to pick cases which are easy to get to and hospitable to our inquiry. Thirty research participants were recruited for this study comprising an equal number of male and female employees of the participating organisations. A profile of the research participants is shown in the tables 6 and 7 below.

4.5.1 Profile of Research Participants

Interviews Conducted	**30 (15 Male & 15 Female)**		
Companies	**B Corp**	**M Corp**	**I Corp**
Number of Participants	12	9	9
Partners/Managers	4	3	2
Employees (Associates)	6	5	5
Human Resource Personnel	2	1	2

Table 6: Research Participants

Participant	Pseudo Names	Job Role	Years in Company	Minimum Education Level	Professional Qualifications	Gender	Tribe
A1	Kunle	Manager	10	BSc.	ICAN	M	Yoruba
A2	Uche	Manager	14	BSc.	ICAN, CISA	M	Igbo
A3	Chidinma	Assistant Manager	6	BSc.	ACCA	F	Igbo
A4	Bukola	Trainee Associate (New Starter)	1	BSc.	N/A	F	Yoruba
A5	Lanre	Human Resources/Learning and Development	8	BSc.	CIPM, NIM	M	Yoruba
A6	Ejiro	Human Resources/Learning and Development	2	BSc.	CIPM	F	Isoko
A7	Tinuola	Senior Associate	2+	BSc.	ACCA	F	Yoruba
A8	Sade	Manager	9	BSc.	ACCA	F	Yoruba
A9	Chioma	Trainee Associate (New Starter)	2 months	BSc.	N/A	F	Igbo

A10	Chijioke	Associate	2	BSc.	ACCA	M	Yoruba
A11	Ruth	Associate	3	BSc.	ACCA	F	Etsako
A12	Enioma	Trainee Associate	6 months	BSc., MSc,	N/A	M	Bini
A13	Hope	Associate	2	BSc. MSc	N/A	F	Yoruba
A14	Evans	Manager	8	BSc	ACCA	M	Pyem
A15	Ose	Trainee	2	BSc, MSc	N/A	F	Esan
A16	Tega	Associate	3	BSc	ACCA	F	Urhobo
A17	Ibrahim	Assistant Manager	4	BSc; MA	ACCA	M	Unknown
A18	Aisha	Human Resources/Learning and Development	5	BSc	N/A	F	Hausa
A19	Muhammed	Associate	2	BSc	N/A	M	Hausa
A20	Gertrude	Associate	4	BSc	ACCA	F	Yoruba
A21	Gbemi	Manager	10	BSc, MA	ICAN	F	Yoruba

A22	Tobo	Manager	7	BSc	ACCA	F	Urhobo
A23	Busola	Assistant Manager	5	BSc	ACCA	F	Yoruba
A24	Patrick	Trainee	5 months	BSc	N/A	M	Ikwerre
A25	Dayo	Associate	2	BSc	N/A	M	Yoruba
A26	Damola	Associate	3	BSc	ACCA	M	Yoruba
A27	Uzor	Associate	3	BSc	ACCA	M	Igbo
A28	Enejo	Associate	2	BSc, MSc	ACCA	M	Igala
A29	Gowon	Human Resources/Learning and Development	6	BSc	ACCA	M	Tiv
A30	Brian	Human Resources/Learning and Development	9	BSc	ACCA	M	Jukun

Table 7 - Profile of Research Participants * Names are pseudonyms

4.6 Semi-structured Interviews

The interview technique is one of the methods employed to collect data in qualitative research. The purpose of the interview is to understand social phenomena (Neergaard and Leitch, 2017), experiences and views (Kvale, 1996) within a social context. It is a conversation between two or more people consisting of at least one primary interviewer asking questions of the interviewee while building rapport with the participant (Saunders *et al.*, 2016). It is a socially constructed process between the interviewer and the interviewee (Denzin, 2001). There are three forms of interviewing – the structured, semi-structured and unstructured interview. The structured interview is like a questionnaire where a fixed set of questions are asked of the research participant with no deviation from the interview protocol. The semi-structured and unstructured interviews, however, ascribe more to the subjective approach to research inquiry as they are not as rigid in its design.

The semi-structured interview was adopted for this study to allow for a less rigid conversation between the interviewer and the interviewees. The semi-structured interview allows for flexibility through an interview guide is used. The interview guide contains questions to be covered during the interview process and acted to steer the conversion to the focus of the research using prompts (Neergaard and Leitch, 2017). The process and order of asking questions are usually varied depending on the flow of conversation between the researcher and the participant with some questions not being asked at all (Bryman and Bell, 2015). The semi-structured interviewing technique was used in order to explore and identify meanings which research participants attributed to the main topics covered such as knowledge transfer, the organisational culture and the national culture. The semi-structured interviews allowed employees to give self-reported accounts of the knowledge transfer process within their organisations. Other meanings like attitudes and motivations of the research participants can also be identified.

The issue of data saturation is usually discussed in qualitative interviewing with the common theme being to collect data until data saturation is achieved. Data saturation is said to be achieved when little, or no new insights can be generated from each additional interview conducted (Saunders *et al.*, 2016;

Guest *et al.*, 2006). However, the exact number of interviews enough for a research study is unknown and instead is dependent on the study. According to Guest *et al.* (2006), this number is at about twelve to fifteen for interviews. Pratt's (2009) opinion is that it depends on where you are drawing your sample from as there may not be many for example if the research population is made up of Supreme Court Justices.

For this research, thirty interviews were conducted. I stopped at thirty interviews no new information was being generated as I had reached and data saturation (Saunders *et al*., 2016). Although data saturation was already being achieved at interview number fifteen to sixteen, I continued with data collection for two reasons namely continued access to research participants and to fulfil qualitative data criteria as suggested by Guest *et al*. (2006) and Pratt (2009). Also, I was uncertain as to the ease of getting access to the research participants in the future. Hence, I reasoned that it would be advantageous to have too many interviews than too little especially with the associated costs of researching an unfamiliar city. The number of research participants (thirty) fulfils Saunders *et al.* (2016) criteria for the minimum number of interviews to conduct which is between five and thirty.

During the interviewing process, it was discovered that research participants were unwilling to engage in lengthy interviews due to their busy schedules and as they frequently pointed out, they were in the business of selling time. When negotiating access, I had initially planned on having roughly an hour for interviewing. The amount of time each interview conducted would take was then revised when research participants explained that any conversation lasting up to an hour would require special approval and could delay the research process. The average interview time came down to thirty to forty-five minutes which was generally accepted by the participating organisations. Research participants claiming to have only a few short minutes to spare ended up engaging in some forty minutes interview while some others engaged in interviews lasting over an hour. A possible reason for their hesitation to engage in interviews may be because of the research participants' unfamiliarity with the interview process. Some felt nervous initially at being interviewed for the research. This experience was less familiar than the use of questionnaires which tended to be the preferred choice for these research participants.

4.7 Data Analysis

After collecting the data, it was analysed based on the underlying research concern of understanding employees' perceptions of the cultural influences on knowledge transfer within their organisations. The study attempts to answer the following research questions:

1. What are the enablers and constraints of knowledge transfer?
2. How do employees' perceive the relationship between organisational culture and intra-organisational knowledge transfer?
3. How do employees' perceive the relationship between national culture and intra-organisational knowledge transfer?

A thematic analysis was employed to analyse the research data. Thematic analysis allowed for identifying patterns within the data (Braun and Clarke, 2006). These patterns were necessary and showed collective meanings and understanding of the research participant' reports on the issues investigated. The collective meanings formed the patterns which emerged through data analysis and allowed for generating the themes which formed the findings of this study. There are six stages to analysing data in thematic analysis namely familiarisation with the data, generating initial codes, searching for themes among codes, reviewing themes, defining and naming themes and producing the final report. Each of these stages will be discussed below in relation to generating the codes, categories and themes related to the findings for this study.

Familiarising yourself with the data

This is the first step to preparing for data analysis. With interviews, the interview process is usually recorded in a variety of formats, be it in a diary, a good audio recorder or video format. Whatever format is used, the reading, listening and watching of the interview is the first step to familiarising yourself with your data. The process allows the immersion of the self into the research project (Easterby-Smith *et al*., 2015).

This process continued by continually listening to the interview recordings after data collection. All interviews except three were transcribed because they were not recorded in respect to the wishes of the research participants. The process of transcribing was intensive and laborious, but it paid off as each subsequent listening and typing up of the interview audio script produced a vivid recollection of the interview. The transcripts in addition to field notes allowed me to make initial notes which formed part of the codes. After initial transcription, the transcripts were read again to check for accuracy and ensured that during transcription, I stayed true to the voice of the participants by transcribing verbatim. I will add here that while the familiarisation process is the first stage of data analysis, it continues throughout the analysis and in writing up the research thesis. I found this to be iterative as I consistently went back to read relevant sections of a transcript and sometimes a whole paragraph to grasp the underlying meaning of codes and quotations set aside for further analysis.

Coding the data

After transcribing, the next phase was coding the data which means assigned a code to highlighted subsections of the interview transcripts. A code is defined as "a textual description of the semantic boundaries of a theme or component of a theme" (Guest *et al.*, 2012, p. 50). In coding the data, the question of what to code became apparent and decided to use Charmaz (2006) suggestion of coding what is going on, what people are doing and what they are saying. There is no one best way to code a transcript, and the appropriate way to approach the coding process is by coding anything that you consider relevant such as something that surprises you or reminds you of a concept from the literature review. Having a fair idea of what to code for, I was faced with tackling a mass of data. To aid the coding process along, I decided to use a Computer Assisted Qualitative Data Analysis (CAQDAS) software tool. The choice of using Atlas.ti software to code the data provided a platform to manage the data with relative ease. Contrary to some belief, qualitative software does not aid in analysing data, and I do not feel that I have lost the closeness to my data.

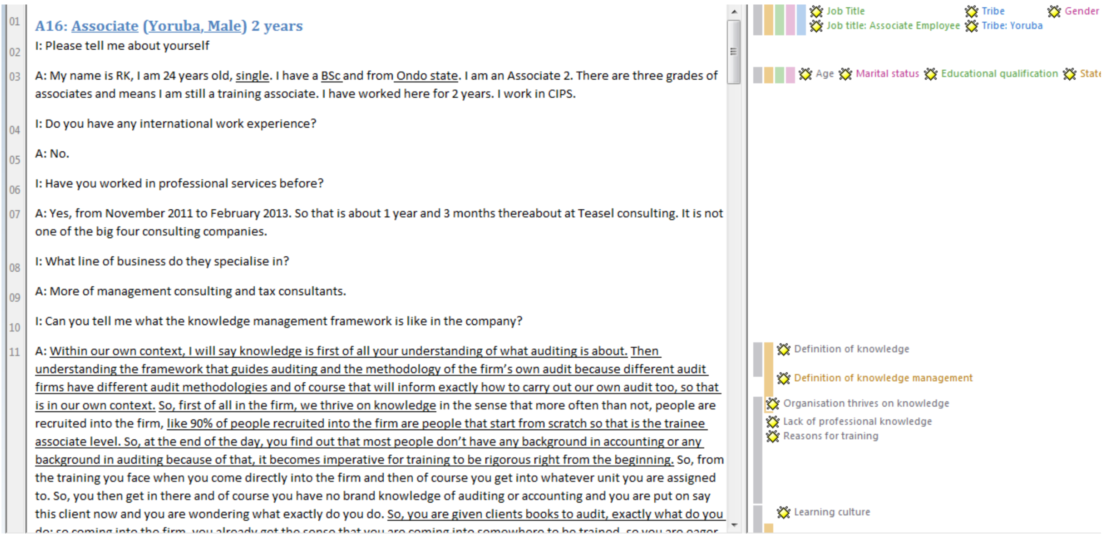
The benefits of a CAQDAS allow for data organisation, showing all quotations made from the transcripts as well as assisting with the initial organisation into themes. Qualitative software can help show transparency and quality of research, common clusters and unusual clusters, defining factual issues and representing theoretical framework (Bazeley and Jackson, 2013). Additionally, the researcher can reflect on the processes, interrogate data and create an audit trail of the data. This proved to be a handy tool in coding my data as I developed four hundred and forty-seven codes from my initial coding process. In the context of this research, codes were developed based on discussions of knowledge management, knowledge transfer, everything about the organisation and its work practices as well as the social context (organisational culture, tribal culture and national culture) in which the research took place.

Open and first cycle of coding

Open coding or what is sometimes referred to as initial coding is the first analytical step to coding data (Easterby-Smith *et al*., 2015; Saldana, 2009). Allowing for further exploration of the data (Glaser, 1978), its purpose is a way of seeing through the data. The first cycle of coding according to Tracy (2013) points the researcher in the what, who, when and where of the phenomenon being investigated.

After this coding process, four themes were identified which were reflective of the knowledge management, organisational culture and the social context of professional service firms. These initial themes are creating independent knowledge workers, gaining industry expertise, sense of quality control over service delivery and manifestations of culture (see Appendix 1).

A snapshot of the coding process in Atlas.ti and an example of how I undertook the first cycle of coding is shown below:



01 A16: Associate (Yoruba, Male) 2 years

02 I: Please tell me about yourself

03 A: My name is RK, I am 24 years old, single. I have a BSc and from Ondo state. I am an Associate 2. There are three grades of associates and means I am still a training associate. I have worked here for 2 years. I work in CIPS.

04 I: Do you have any international work experience?

05 A: No.

06 I: Have you worked in professional services before?

07 A: Yes, from November 2011 to February 2013. So that is about 1 year and 3 months thereabout at Teasel consulting. It is not one of the big four consulting companies.

08 I: What line of business do they specialise in?

09 A: More of management consulting and tax consultants.

10 I: Can you tell me what the knowledge management framework is like in the company?

11 A: Within our own context, I will say knowledge is first of all your understanding of what auditing is about. Then understanding the framework that guides auditing and the methodology of the firm's own audit because different audit firms have different audit methodologies and of course that will inform exactly how to carry out our own audit too, so that is in our own context. So, first of all in the firm, we thrive on knowledge in the sense that more often than not, people are recruited into the firm, like 90% of people recruited into the firm are people that start from scratch so that is the trainee associate level. So, at the end of the day, you find out that most people don't have any background in accounting or any background in auditing because of that, it becomes imperative for training to be rigorous right from the beginning. So, from the training you face when you come directly into the firm and then of course you get into whatever unit you are assigned to. So, you then get in there and of course you have no brand knowledge of auditing or accounting and you are put on say this client now and you are wondering what exactly do you do. So, you are given clients books to audit, exactly what do you

The transcript above is that of an associate working in one of the participating research organisations. The interview transcript was first coded for [age], [state] comes from the Western part of Nigeria – Ondo state and [Tribe] Yoruba and [Educational Qualification] have a University degree and [Years in the company] worked at the company for two years.

After getting their background information, I asked about knowledge management within the company. This research participant started by defining what knowledge was in the context of the job thus:

Codes	Data Excerpts
Definition of knowledge	"Within our own context, I will say knowledge is first of all your understanding of what auditing is about. Then understanding the framework that guides auditing and the methodology of the firm's own audit because different audit firms have different audit methodologies and of course that will inform exactly how to carry out our own audit too, so that is in our own context". "because we are in a particular industry and we expect that what we face on one client should be similar to others or at least we can leverage experiences across clients".

Table 8: Example of Initial Coding

Initially, I coded this excerpt of the data as a definition of knowledge. The codes seem appropriate because, at this initial stage of data analysis, I was more focused on 'seeing through the data' (Glaser, 1978). However, after a second run through the codes became more focused acknowledging the definition of knowledge, knowledge management, audit framework and client experience (see table 8 below).

Codes	Data Excerpts
Definition of knowledge Definition of knowledge management Audit framework Specific industry Client experience	"Within our own context, I will say knowledge is first of all your understanding of what auditing is about. Then understanding the framework that guides auditing and the methodology of the firm's own audit because different audit firms have different audit methodologies and of course that will inform exactly how to carry out our own audit too, so that is in our own context". "because we are in a particular industry and we expect that what we face on one client should be similar to others or at least we can leverage experiences across clients".

Table 9: Example of re-coded data

The same process of interrogating the data was followed throughout the initial stage of data analysis. See another data extract from a research participant talking about the knowledge management framework of the company. Initially coded as friendliness (see table 9), when examined again, the codes were more focused on the other parts of the discussion. At this stage, the data excerpt was coded as friendliness, rapport, asking questions, understanding and approach.

Codes	Data Excerpts
Friendliness	"all you need to do is ask questions then also build rapport with people – that is the most important thing, and you have to be very friendly so you will be able to understand people first before you approach".

Table 10: Example of Initial Coding

Codes	Data Excerpts
Asking questions Rapport Friendliness Understanding Approach	“all you need to do is ask questions then also build rapport with people – that is the most important thing, and you have to be very friendly so you will be able to understand people first before you approach”.

Table 11: Example of re-coded data

All interview transcripts were coded similarly to glean any meaning, and interesting insights research participants discussed.

Categorising the codes

After identifying four hundred and forty-seven codes, I reviewed them to see which were redundant that could be merged with a similar code as they referred to the same quotations. After which, I started forming code families or categories by linking similar codes together. This was a rather interesting process as I found some codes that could fit into more than one category. The categories were designed to account for factors influencing a key concept in the data; the way research participants discussed an issue or event showed their engagement with others within their organisation.

The full list of initial codes and categories gotten from the first cycle of coding is shown in Appendix 1. The categories where knowledge transfer mechanism, uses of knowledge management and transfer, keeping up with the business environment, self-interest, mode of communication and others.

Searching, reviewing and naming themes

I have combined the stages of searching for themes and reviewing and naming themes together as I find that I moved between the two. Using Atlas.ti, after data categorisation, I was able to create reports of the codes and code families and associated quotations. This took me back to the first stage of familiarisation or what I would refer to as re-familiarisation of the data. This is because in naming themes, they must be reflective not only of the category but also reflective of the raw data and the context in which that statement was made. At this stage, I revisited the codes and categories initially assigned.

In the process of re-familiarisation with the data, a second comprehensive reading of the interview transcripts led to me asking the *how* and *why* (Tracy, 2013) of the initial codes and categories I had assigned. During this process, I questioned if the codes and categories I had previously assigned were true to the data and the meanings portrayed by the research participants.

Going back to my examples of the research participants who were talking about the knowledge management framework, I began to perceive how the research participants saw knowledge management and knowledge transfer as regards themselves, their work and the organisation.

The first example of the research participant who described knowledge and knowledge management within the context of professional work was re-evaluated.

Category	Sub-category	Data Excerpts
Who we are?	Nature of the organisation	"Within our own context, I will say knowledge is first of all [sic] your understanding of what auditing is about. Then understanding the framework that guides auditing and the methodology of the firm's own audit because different audit firms have different audit methodologies and of course that will inform exactly how to carry out our own audit too, so that is in our own context".
What we do		"because we are in a particular industry and we expect that what we face on one client should be similar to others or at least we can leverage experiences across clients".

Table 12: Example of categorising data

This research participant’s definition of knowledge was about understanding the audit profession. I then re-categorised this as which comes under the category of [who we are and what we do] and the subcategory of [nature of the organisation]. This sub-category and category were placed under the broad theme of organisational culture. See Appendix 2 for the codes and categories.

The other research participant who described knowledge management in terms of the relationship being developed with other colleagues or had with other colleagues was also re-categorised:

Codes	Sub-category	Data Excerpts
People	Personality traits of the receiver	“all you need to do is ask questions then also build rapport with people – that is the most important thing, and you have to be very friendly so you will be able to understand people first before you approach”.

Table 13: Example of categorising data

The emphasis on building relationships which highlighted the personal characteristics of the knowledge seeker was re-categorised into this data excerpt into a different category of [people] with a sub-category of [personality traits of the receiver]. These categories were then placed under the broad theme of knowledge transfer. See Appendix 2.

A similar process was used to categorise the below data except:

> “you just have to understand people are different, but once it is professional, everybody is one. “

The research participant was referring to the tribal diversity of the employees in the organisation. The research participant was alluding to understanding tribal differences, but at work, employees behaved professionally. The research participant then says everybody is one. The statement everybody is one signifies the united image of Nigeria. This data was initially categorised [How society teaches us to behave], and the sub-category was [as a united people]. Both categories were placed under the broad theme of national culture. See Appendix 2.

In keeping with the process of searching, reviewing and naming themes, I continued to explore the meanings behind the data to get themes which better represented the complexities of the findings. A theme is a broad category of several related codes which points to an idea relevant to the research question Saunders *et al.* (2016). After the second iteration searching reviewing and naming themes, I arranged the findings of the research under three themes namely: building an environment of trust and open communication, motivations for engaging in knowledge transfer and effects of tribal culture diversity.

4.7.1 Themes arising from data analysis

The themes derived from the data represent the findings from the research. These themes are building an environment of trust and open communication, motivations for engaging in knowledge transfer and effects of tribal culture diversity. See Appendix 3 for the full list of data excerpts, codes and categories associated with each of these themes.

The first theme *building an environment of trust and open communication* captured the cultural artefacts of the organisation and attributes of the knower (the person with the required knowledge) and receiver (the person requiring knowledge). The theme was derived by going through the data on the people characteristics and characteristics of the work environment during the first iteration of data categorisation.

- The person characteristic emphasised being approachable, open, building rapport and so on.

- The characteristics of the work environment emphasised the physical settings of the workplace, communication and mode of dressing to work.

The data excerpts representing these categories showed that these were the criteria the organisation used to encourage knowledge transfer through the organisational culture. With these cultural artefacts in place in the organisation, employees were able to interact more with their colleagues and engage in knowledge transfer. See Appendix 3 for the data excerpt, code and categories on this theme.

The second theme *motivations for engaging in knowledge transfer and developing human capital* (see Appendix 3) was derived from research participants' view of the culture of the organisation as one which focused on learning and creating value both to the individual and the business. This alluded to employees' perception of the organisational culture and how they could utilise it to improve on themselves through knowledge transfer. This theme was derived from the data previously categorised under people, motivation, training and learning in Appendix 2. The theme of *motivations for engaging in knowledge transfer and developing human capital* showed the following:

- The strengthening of individual knowledge and value through lack of professional knowledge, personal growth, altruistic behaviour and performance appraisals; and
- Developing employees as independent knowledge workers through industry expertise and working with clients

The third theme *effects of tribal culture diversity* (see Appendix 3) were derived from research participants' from research participants' view on the complexities of the Nigerian national culture and knowledge transfer. The information in Appendix 1 and Appendix 2 provided a starting point in teasing out these complexities. The categories in Appendix 2 relating to how society teaches us to behave (silent voice), as people with different biases, how we are seen, and knowledge expert were evaluated. The resulting theme *effects of tribal culture diversity* emphasised the differences in tribal culture, its influence on knowledge transfer and unfamiliarity of the environment.

The resulting themes on *building an environment of trust and open communication*, *motivations for engaging in knowledge transfer and developing human capital*, *effects* *of tribal culture diversity* are presented in Appendix 3. These themes will form the basis of the three chapters on findings and discussions of this research. Each of the chapters presents a separate analysis of the components and concepts underlying knowledge transfer, organisational culture and national culture. Based on the data analysis, the findings indicate that knowledge transfer which is a component of knowledge management occurs under conditions created by the people who use it, the organisational learning practices and the processes of attaining knowledge (tacit and explicit). Organisational and national culture provides an enabling environment for knowledge transfer. This environment includes physical settings, nature of the job, value-laden social relationships and contextual settings to ensure that the goal and benefit of knowledge transfer is to the organisation first and foremost and then the employee.

4.8 Conclusion

This chapter covers the ontological and epistemological positioning of this research. The social context of the research – Nigeria and its history are discussed to give a brief overview of the diversity of culture in the nation. The process of data collection such as research access and interviewing which generated data used for this study are also analysed. Through coding the interview transcripts, three themes were identified namely: building an environment of trust and open communication, motivations for engaging in knowledge transfer and developing human capital and the effects of tribal culture diversity. These themes are presented in the subsequent findings and discussion chapters.

CHAPTER FIVE

FINDINGS AND DISCUSSIONS (1)

BUILDING AN ENVIRONMENT OF TRUST AND OPEN COMMUNICATION

5.1 Introduction

Chapters five, six and seven will present the findings and discussion of the study. These chapters present the analysis of data obtained from the semi-structured interviews and supported with some field notes obtained through observations.

The purpose of this study is to investigate the influence of national and organisational culture on intra-organisational knowledge transfer. To understand the essence of this relationship between culture and knowledge transfer, an understanding of the knowledge management process of the organisations is essential. Due to the geographical location of the organisations and the culture of the research participants, it became imperative to know how knowledge management was perceived as well as participants understanding of knowledge transfer and its mechanisms.

The purpose of this chapter is to present the findings and discussion of the first theme 'Building an Environment of Trust and Open Communication'. This chapter addresses the first research question: *what are the enablers and constraints of knowledge transfer?* In addressing this research question, the findings showed that it was more than merely identifying the various knowledge transfer mechanisms and knowledge transfer tools such as mentoring, on-the-job training, breakfast sessions, e-learning databases, classroom training, and peer group learning and so on. Instead, it was more a case of discovering what enabled and constrained the transfer of knowledge among employees. While knowledge management tools to some extent enable and constrain knowledge transfer, the social interactions within the organisation were more salient among employees in this context.

These social interactions created an environment where *reading the person, or people* became a norm. Hence, the term *reading* becomes in this instance the interpretation and analysis of one's surroundings or situation. *Reading* occurred at the organisational level when the management sought to create cultural artefacts which allowed employees to interact amongst themselves and promote congeniality. *Reading* also occurred at the individual level when members of the organisation sought certain traits and characteristics among their colleagues which either enabled or constrained knowledge transfer.

This chapter is made up of four main sections. The first section explains the findings of cultural artefacts for open communication, the second section presents findings on the attributes of the 'knower', the third section covers findings on the attributes of the 'receiver', and the fourth section discusses these findings and how they relate to extant literature.

5.2 Cultural Artefacts for Open Communication

Artefacts are the first level of organisational culture and represent a person's first encounter with a new culture (Schein, 2004). Artefacts comprise of the visible components of an organisation such as its physical environment that is buildings and workspaces, its language, technology, art creations, manners of address, dress code, emotional displays, myths and stories about the organisation, its published values and its observable rituals and ceremonies (Schein, 2004; Wiewiora *et al*., 2013).

The analysis suggested that cultural artefacts for open communication provided a space for employees to *read* one another favourably. These visible cultural artefacts were significant to the organisation given the cultural, historical and political background of the country. Visible cultural artefacts are important for two reasons; first, it allowed a shift in focus from specific characteristics of an individual's identity such as ethnic tribe and tribal markings to a focus on work. Secondly, it ensured that the structure of the organisation was like the foreign parent organisation with the global archetype maintained. The cultural artefacts were used to promote a shared global goal among all subsidiaries of the parent organisation. One of the managers explains it as goal congruence and puts it thus:

"…what we try to do is promote a B Corp culture. We have what we call goal congruence so that we (employees) do not have a minority objective when we have a majority (global company) firm-wide objective."

The cultural artefacts for open communication can be identified as the physical settings of the office environment, mode of communication among organisational members and the way employees dress for work. These categories of artefacts played a crucial role in encouraging knowledge transfer practices. Each of the cultural artefacts is discussed in detail below.

5.2.1 Physical settings of the Office Environment

Office characteristics such as space arrangements have been shown to affect employees attitude to work (Kim and Young, 2014). While there is a paucity of research on the effects of physical settings and human interactions, from an organisational culture perspective the physical setting is a visual symbol within organisations. Physical settings such as office space and an element of organisational culture have been known to shape employees knowledge sharing behaviour (Wiewiora *et al*., 2013).

The findings show that the physical settings of the organisations play a crucial role in encouraging communication among employees and promoting knowledge transfer. A manager described how the layout of the office was designed to encourage knowledge transfer:

"*The open plan layout of the office, as well as offices with glass where you can see through, foster the environment for knowledge sharing*."

All participant organisations had an open plan office layout with glass offices at the edge of the room which belonged to senior managers or was used as meeting rooms. The idea behind glass offices was to show every employee especially the junior ones that there was nothing to hide. It also showed the junior employees that their managers operated an open-door policy and were easily accessible and thus, could be approached at any time. Employees found this helpful and believed it showed support and willingness to engage in open dialogue:

"*Where there are offices, it is made with see-through glass or partly covered by the glass; you can see who is in the office and could just walk into someone's office if you need their attention*."

It seemed the physical layout of the offices proved to the employees that they were in an environment where knowledge transfer was encouraged rather than hindered. A research participant equates it as meaning there is no hidden agenda:

> *"…See-through glass; no hidden agenda…"*

The ability to see one's peers or the manager made them feel secure that they were not left in the lurch trying to figure out problems by themselves. It also showed that the organisation was serious about instigating an open dialogue between the different levels of employees. The key characteristic of the office was an open plan office with transparent glass doors and windows.

5.2.2 Mode of Communication

While the physical setting of the organisation showed that open dialogue and knowledge transfer were encouraged, it did not account for the form of communication which would take place within its walls or how it would be done. After all, knowledge transfer cannot occur without some form of direct or indirect communication between people (Pretorius and Steyn, 2005). The mode of communication was set in two ways namely language and terms of address. The first mode of communication is the English language which was set when the country was under the British Protectorate and has remained ever since. The choice of having English as an official language could be considered a non-issue due to the history of the country and the multitude of tribal languages spoken by the country's distinct tribes. It also cleverly avoided the issue of having a tribe feel superior to the others as a result of choosing one of the local tribal languages as the country's official language. The second mode of communication which is the term of address was set out by the organisation in its values and the first rite and ceremony experienced by every new member of the organisation.

5.2.2.1 Language (Oral and Written)

Analysis and interpretation of the data suggest that language is an essential factor for communication and successful knowledge transfer. This is especially so for an international organisation located in a multilingual society. Nigeria is estimated to have about 500 tribal languages (Robson, 2005; Isichei, 1983). Having a common language for ease of communication in an organisation thus play an important factor. In Nigeria, the common language spoken for informal and business purposes is the

English language. It is the official language of the country, and all social interactions in the workplace were conducted in English. While this is the case most times, there is a tendency for some employees to speak their tribal language among colleagues who are of a similar tribe. A research participant, a manager (let us call him Gbenga) confirmed this. Gbenga explains his interaction among his colleagues:

> *"There is a Yoruba man here who is my friend. When it is just the two of us, we can change (switch from English) and start speaking in Yoruba but if somebody else approaches us, for example, an Igbo person, I know he or she may not be able to understand us so that I will switch back to English. This is just so for social or informal settings."*

When Gbenga refers to 'social or informal settings', it means a conversation held with a colleague outside of a formal meeting. Of course, we do not know the topic of conversation Gbenga is having with his fellow Yoruba colleague, but we can assume that he means no ill intent to other employees who do not speak the Yoruba language. This is also shown in their consideration of someone from a different tribe coming to join their conversation. However, even with the best of intentions, language diversity can create feelings of unease among employees especially when a formal discussion is being had. Gbenga, however, assures me that in a formal meeting, the English language is spoken:

> *"...So, when we are in meetings, we try to relate in English as much as possible regardless of your cultural background."*

When we take the case of Onome who was in a formal meeting with her colleagues, the situation is different, and the negative effects of language diversity on knowledge transfer were more easily felt. Onome was having a meeting with her colleagues when in the process of emphasising a point a colleague switches from speaking English to speaking in Yoruba. This colleague takes this further by addressing the Yorubas in the meeting. Despite the multilingual characteristics of the Nigerian society, this was considered unprofessional and disrespectful to other members of that meeting. It can be imagined that the persons who felt this language slight were the non-Yoruba speakers like Onome. Onome comes from a tribe that speaks Isoko which is in no way like the Yoruba language. Onome's irritation about what happened in her meeting which she says is a common trend across the organisation is shown below:

> *"There are clusters based on ethnicity. For example, in a knowledge sharing session, people can switch from English to Yoruba because of the dominance of the ethnic groups like Yoruba. Sometimes, this could be as a result of their inability to express their ideas in English."*

Onome's irritation at her Yoruba speaking colleague is not only based on the difference in language but the belief that this person is sharing ideas which would be of benefit to the whole group to a set of people that understand the language. While she acknowledges that it may be a result of their inability to express themselves clearly, she considers it as not a valid excuse for the language switch. Perhaps this colleague's inability to express himself lead him to seek assurance from others whom they believe will understand them in this tribal language, but this is the beginning of distrust and uncertainty among teams. The use of a common language among teams is considered essential to knowledge transfer (Welch and Welch, 2008). To have a productive meeting and move things along Onome stresses the importance of assertiveness to ensure the common language is used in any meeting she attends:

> *"Where there is a switch from a common language like English to an ethnic language like Yoruba, you have to be assertive with those involved and ask them to communicate in the recognised lingua franca for their ideas to be heard."*

These findings support those of Peltokorpi and Yamao (2017) who argue that corporate language proficiency is a salient marker for social identity and an essential determinant to knowledge flows. This also shows emotional effects of language barriers and that language diversity at the intra-lingual level can also hinder the transfer of knowledge transfer and not just at the inter-lingual level as past research has shown (see Selinker and Gass, 2008). Language influences group identification and a sense of oneness within a group. The sense of oneness and group identification may have been experienced by the Igbo colleague of Gbenga who was included in a conversation that was initially taking place in Yoruba. However, group identification and sense of oneness were severely lacking in Onome's case where she felt the impact of being separated from the group and not belonging and thus not fully grasping the information being shared at the meeting.

5.2.2.2 Terms of Address

The terms of address refer to the way individuals address each other either by name or title. Schein (2004) identifies manners of address as one of the artefacts in an organisation. However, manners of address are neither evaluated in socio-cultural research on knowledge transfer nor are given any specific meaning or identification leaving it open to interpretation. This may be because most of the research is undertaken in Western societies like the United Kingdom and America where it is the norm to address everyone by the first name except in specific situations. In African society in general and Nigeria in particular, the ways of addressing people are very hierarchical and show the level of power and authority among individuals in a group and society.

The way individuals address one another is symbolic and important in Nigerian society. It shows good breeding, politeness, good manners and conveys respect, especially when interacting with someone older in age, of a different social standing, managerial level and status based on religion or traditional monarchy. So, it was quite surprising when research participants are responding to questions on how knowledge transfer took place within the organisation and was encouraged, they chose to refer to the terms of address among work colleagues and even employees senior to them in the organisation. The junior associates of the organisation especially voiced this.

The terms of address the research participants were referring to were addressing people by their first name. This was almost always their first response when beginning to describe knowledge transfer practices. A junior associate Ngozi described her experience when she started working for her organisation:

> *"When we first came here, we were encouraged to address people on a first name basis. That is the policy, and I think it must have been in place before we even came in…"*

> *"…Like I said before, we address everyone by their first name even partners…"*

This instruction came right during Ngozi's induction into the organisation. It was an already established organisational policy, and it ensured that all new members of the organisation adhered to this 'first name' condition. This is peculiar and relevant based on the cultural context being studied. In Nigerian society, you do not ever address someone superior to you either in age, social status or another form of the hierarchical power structure by their first name. Doing so shows you lack good breeding, are impolite and have other negative traits that can be ascribed to a person who does not follow the norm. Now, while Ngozi had been instructed to address everyone in the organisation inclusive of her superiors by the first name, she was still apprehensive about doing this and felt it was a trap. After all, it is difficult to put aside habits and behaviours that have been ingrained in you since you were born. Ngozi shares her feelings about this instruction and what happened when the reason behind these terms of address was explained:

> *"At first it was odd because I really did not understand what they were trying to do, but later we were told that okay, you were told to address people by their first name so that you do not see a gap [referring to differences in age and employment level] between you and probably your superior"*

This feeling of oddness soon passed as it became apparent that the instruction was meant to provide an advantage to her as a junior staff member as well as to everyone else in the organisation. This was to reduce the visibility of the apparent power structure in terms of age, seniority in the organisation and another social standing. One human resource personnel describe this as 'reducing' the African culture.

> *"…How you say the name [addressing staff members by their first name] … remove or reduce the African culture. These are all strategies to keep the knowledge flowing."*

While a manager believes that having a prefix before the name creates a cultural barrier to knowledge flows, the findings indicate that terms of address such as referring to organisational members by their first name have a positive influence on knowledge transfer. Addressing work colleagues or even those outside the organisation by their first name is a novel practice in the Nigerian society. It is not a common practice even in local organisations with no international affiliation. However, in this case, it is different perhaps because the organisations recruited for this research are international organisations with international affiliations with the headquarters in America and Europe. Hence, this was done to keep the already established practice in other country locations where the terms of address are not an obvious barrier to knowledge transfer.

5.2.3 Mode of Dressing

The mode of dressing refers to the clothes we wear daily which is observable and overt (Cameron and Quinn, 2011) to outsiders or visitors to a culture. While not a significant deterrent to organisational communication, it is one of the significant symbols you encounter in the Nigerian culture. Each tribe in Nigeria has a specific national dress, for example, the Hausa and Yoruba wear a dress called agbada. The agbada consists of "baggy trousers and a loose shirt worn under a voluminous robe" (Schwarz, 1968 p. 5). This attire is accessorised by a cap or head tie, beads and a walking stick. Other tribes traditional dress is equally as elaborate, and even in their simplest form, these traditional dresses are unique in design and style. The traditional dress of an individual makes it easy to identify each tribe based on their attire should one want to. Just like language, it highlights the differences among the people working in the organisation and which the organisation does not want to be emphasised. The official mode of dressing in these organisations, therefore, became formal business wear to remove such differences in outfit among employees. A research participant says:

> *"Before you encounter three people, you will notice their dressing which is usually formal. Suit-wearing is relaxed on Fridays but compulsory on other days to reflect a formal organisation, and in addition, you see everyone with their laptops."*

The agbada or other traditional dress, hat and walking stick were exchanged for a suit, tie and a laptop to fit in with the organisation. Therefore, the mode of dressing became symbolic of organisational practices. With the cultural artefacts of the organisation set up to encourage knowledge transfer. Employees then began to access one another on their ability to engage in meaningful knowledge exchange.

5.3 Attributes of the 'Knower'

Social interactions among employees as previously mentioned created an environment for tacit knowledge transfer. Before these social interactions took place, an employee requiring knowledge, in this case, the 'receiver' *read* the 'knower' searching for certain attributes which would determine whether knowledge will be shared to him or her. I define the 'knower' as one part of knowledge transfer dyad that has the knowledge or experience being sought by the 'receiver' who is the other half of the knowledge transfer dyad requiring the knowledge. The attributes which the ‘knower’ displays to encourage knowledge transfer are approachability, openness and rapport. The findings related to these attributes are discussed in the following sub-sections.

5.3.1 Being Approachable and Open

When asked about how knowledge is transferred between colleagues, the research participants said this was done through one to one interaction. They considered one to one interaction as informal ways of transferring knowledge as opposed to meetings and training which were regarded as a more formal process. To engage in one to one interaction, however, the ‘knower’ had to be approachable. This was regardless of whether such a colleague worked with them directly or not.

A research participant had this to say:

> *“…Well, even though it is formal kind of, because it is about work, but I have no obligation [to interact with the person], but I could still go ahead and speak to him or her. So, you find the person more approachable than even the person you are working with directly.”*

This is also regardless of the experience of the ‘knower’ as is shown below:

> *“At some point, you may want to say that the longer time you have spent [in the company] means you know more, but it also has to do with how open are you, how approachable do people find you. So, openness is key because even though you have all the knowledge, if people feel like – they cannot talk to this person; or walk up to this person, or they feel they will be embarrassed by this person, then they would not come looking for that knowledge.”*

The findings show that for effective knowledge transfer to occur and even to encourage knowledge transfer, the ‘knower’ plays an important role by having the attribute of approachability and openness. Approachability and openness are the ability to present a pleasant, accessible, helpful and communicative air around the organisation. From the interview excerpts, this shows that this is an essential quality a ‘knower’ should have and present to fellow work colleagues. This is irrespective of the depth of knowledge possessed or with whom they work. Instead, it is an emotive capability. People do not want to feel like their questions or problems will not be accommodated or ridiculed and more importantly made to feel insecure because of their lack of knowledge.

5.3.2 Building Rapport (Bond/Affinity)

In addition to being approachable and open, a 'knower' also must be willing to create a bond or affinity with the 'receiver' and other work colleagues in general. This bond or affinity is characterised by building rapport with others. The Oxford Dictionary of English (2010) defines rapport as "a close and harmonious relationship in which the people or groups concerned understand each other's feelings or ideas and communicate well". An interviewee considered the first step of building rapport with colleagues as addressing one another by their first name. As mentioned previously, the terms of address among employees were to use only the first name, and the rationale behind this was to encourage the sharing of knowledge and to see each other as equals. The interviewee notes this:

> *"Now, if I am addressing or speaking to you on a first name basis, there is rapport…"*

By addressing one another by their first name, employees see themselves as to all equal in the organisation with no hierarchical power structures imposed by the national culture. A research participant also sees the building of rapport among employees as most important to knowledge transfer.

> *"…Then also build rapport with people; that is the most important thing…"*

Rapport is about mutual understanding, trust and respect. Since the 'knower' can be the 'receiver' and vice versa depending on the circumstances, there is an unspoken agreement and trust among work colleagues that everyone should be open about sharing their knowledge. After all, they are all equals and address one another on a first name basis. Also, rapport building as a prerequisite to knowledge transfer also means that you can know more about your work colleagues and be able to gauge their reaction before approaching them for help.

> *"…So, you will be able to understand people first before you approach…"*

5.4 Attributes of the 'Receiver'

While the previous sections explain findings on the attributes of the 'knower', this section will be looking at the attributes of the 'receiver'. The 'receiver' is the one seeking knowledge, and these attributes are the characteristics the 'knower' expects to see to engage more willingly to knowledge transfer. These attributes are being inquisitive, being friendly and being expressive.

5.4.1 Being Inquisitive (Constant questioning and Interest in and Responsibility for Learning)

Being inquisitive has to do with the curiosity of the receiver by asking questions and taking interest and responsibility for their learning. The ability to ask questions endears the 'receiver' to the 'knower' because it portrays the willingness to learn more about the job and to handle any work-related activity to the best of their ability. Being inquisitive is also one of the ways of building rapport among work colleagues and because employees see themselves as equals, their ability to ask questions of their peers and managers is greatly improved irrespective of the departments in which they work. A research participant says just asking questions; any question of others stimulates knowledge transfer.

> *"All you have to do is ask questions."*
>
> *"Also, you have your friends, your peers. You ask them questions – what have you [sic] done about [xyz], do you know [xyz] or how do you handle [xyz]. You just ask questions."*

As already established, employees already have a close affinity to one another (or the essence of one) because they all address each other by the first name. This close affinity allows employees to ask questions and to be openly inquisitive which is advantageous to knowledge transfer.

> *"There are low barriers [to communication], and you can meet with anybody either at your level [job level, that is], above you [team lead, line manager], you can even meet with managers [partners] to ask questions across units."*

A research participant had this to say:

> *"I can walk up to a partner. Like I am an associate, but I will be working directly with my manager on the job that's like four or five (laughter) cadres ahead of me (more laughter). But if I am working directly with him, I will go to him and ask him questions. Sometimes, I will even ask him to draw maybe a format that I could follow…because most of the time we even talk about not only about job-related questions, we talk about contemporary issues and it fosters that relationship."*

Another research participant considers asking questions an easy process.

"For me, and coming here, I did not know anybody here asides from okay just one, but we were not close at all. We were just people who went to the same school. However, it is very easy. They even know, I ask questions every time, and they are always willing to answer. To me it is easy."

The environment created through cultural artefacts makes it easy for employees to have open communication by being openly inquisitive and taking control of their learning. They do this by openly seeking out others whom they believe to be more knowledgeable than they are thereby encouraging knowledge transfer.

5.4.2 Being Friendly and Expressive

Aside from being inquisitive, the 'receiver' must be friendly and expressive. When employees behaved in a friendly manner, there was more possibility in them engaging in knowledge transfer. The interviewees felt that since they call everyone by their first name, they could interact as friends which allowed them to seek knowledge from anyone as a friend would not typically refuse to help. An interviewee says:

"If I am addressing you as a friend, I can come to you whenever I have issues so I think that first name basis actually went a long way to encourage this kind of practice so that you can walk up to anybody."

The sense of friendship among work colleagues also required some evaluation and the reading of one another to determine possible behaviours and responses to sharing knowledge. Being friends was thus used as a test to understand what made a person tick, assessing perceived generosity with valuable information they felt the 'knower' would have and the likelihood of the 'knower' sharing said information with the 'receiver'.

"…You have to be friendly, so you will be able to understand people first before you approach."

It can be surmised that if the 'receiver' through being "friends" with the 'knower' got the feeling of not getting any information from the 'knower', then they will not be approached. As they would communicate with a friend outside of work, work colleagues also feel that they can do things together to improve on their knowledge. This is common among peers; for instance; they may decide to study together. The interviewees were drawn from Professional Services Firms (PSFs) where an important part of the employee's professional development is to pass professional exams like the accounting exam ACCA. An interviewee says:

"I have a friend or two so to say; I will call them reading partners so to say, we really read together and discuss together especially when we had out exams sometime in June."

The relationship between this interview and her "friends" was established to achieve a common objective which is, to pass their professional exams. By working together, they could interact with one another and exchange knowledge which would be of benefit to them. In addition to being friendly, an attribute that endears the 'receiver' to others is the ability to articulate their knowledge desires to others and get the help they need. According to a research participant, this depended on the personality of the person seeking knowledge.

"Yes, I find it easy because I am expressive; so, I do not find it difficult to walk up to people, some other persons might find it difficult maybe initially but for me, I find it easy."

This ease of expressiveness or rather extraversion promotes knowledge transfer because the 'receiver' would always express a desire to learn or gain more knowledge if it suits his or her purposes.

5.5 Discussion

This section features an interpretation of the research findings as depicted in sections 5.2, 5.3 and 5.4. These findings are then evaluated and discussed in the light of extant research and literature on how knowledge is transferred in organisations. The purpose is to understand what organisational members and the organisations do to encourage knowledge transfer and to identify new insights about knowledge transfer which emerged from the data. This discussion addresses how knowledge transfer is encouraged that is, how the organisation created an enabling knowledge transfer environment and the resulting attitudes to knowledge transfer as depicted by organisational members. The peculiarity of the research site regarding national culture brought to light some interesting findings of the persons engaging in knowledge transfer, whether they are the ones seeking knowledge or providing knowledge. It all came down to the environment which these research participants found themselves as well as determining how best to communicate among their colleagues in other to get the knowledge they require. The above categories for open communication and attributes of the 'knower' and the 'receiver' provide ways in which we can evaluate how organisations can create an environment for effective knowledge transfer and how organisational members evaluate whom to trust and rely on for knowledge. The organisation and its organisational members jointly designed the outcome of building an environment of trust and open communication. The cultural artefacts for open communication and the attributes of the ‘knower’ and the ‘receiver’ were to prevent the dichotomy that would have existed given the cultural and multilingual environment the research participants are located. Therefore, cultural artefacts were designed to show organisational members as equals and create feelings of trust which encouraged knowledge transfer.

Physical Settings, Mode of Communication and Dressing

The findings reveal that cultural artefacts such as physical settings of the office environment, mode of communication and mode of dressing play an important role in the way knowledge is transferred in the organisation. Physical environment such as open-plan offices facilitated knowledge sharing among employees and created an atmosphere of closeness (Anibaba, 2013). While organisational culture has been shown to influence knowledge management (Alavi *et al*., 2006), the cultural artefacts of organisational culture have not frequently been investigated instead attention has focused on the norms and shared beliefs. The physical setting at work which is one of the first symbols recognised in a new culture has rarely been researched in the field of knowledge management except for Criscuolo *et al*. (2010). Studies in social and environmental psychology, however, show that the physical layout of an office affects employees’ attitudes and perceptions (Vischer, 2008; Allen *et al*., 2004). Despite this, the relationship between human responses and physical settings of an organisation is not well known (Kim and Young, 2014). The findings are consistent with those proposed by Oldham and Brass (1979) based on social relations theory that an open plan office can influence social interaction and communication. These findings are also consistent with Vischer (2008) who posited that the built environment could influence human behaviour based on user-centred theory. The user-centred theory states that users’ behaviour is influenced not only by the physical space in which they work but also by their “feelings, intentions, attitudes and expectations as well as the social context in which they are participating” (Visher, 2008, p. 233).

Communication has long been established as a prerequisite to effective knowledge transfer. The findings show that two elements of communication such as shared language and terms of address enhance the likelihood for organisational members to engage in knowledge transfer. While the terms of address are recognised as one of the visible symbols of culture, it has not been fully explored in culture research. While this does not give much reference material to compare with how the term of address can influence knowledge transfer, the advantage is that it makes it open for interpretation. The findings indicate that the way organisational members address themselves that is without a prefix that denotes social status or style of an office created an environment for open communication. The manner of address also showed indications of how the knowledge source and recipient interacted thereby promoting knowledge transfer.

Language lies at the heart of international business activities. Forms of languages such as national, corporate or technical are used in exercising power or facilitating organisational integration (Brannen *et al*., 2014). The study of language in international business and knowledge management is relatively new. This is because language as a distinguishing facet of culture has not been studied separately (Tenzer *et al*., 2014). Instead, extant research on languages in international business and knowledge management has focused on communication between MNCs headquarters and their subsidiaries where different national languages are spoken (Tenzer *et al*., 2014). Language influences group identification and a sense of oneness within a group. Language is thus seen as a useful tool for communication and the medium through which interactions occur (Giles and Johnson, 1981). The use of a language fosters attitudes, attributions and social categorisation and a spoken common language is a salient marker for effective communication (Peltokorpi and Yamao, 2017). The English language is the lingua franca of Nigeria as it is in most countries of the world especially for conducting international business. Therefore, it goes without question that it will be the official business language, especially in an international organisation. It is thus the required means of communication in the organisations used for this research. The findings show that common language promotes knowledge transfer among organisational members; and where an individual decides to deviate from this norm, feelings of distrust and uncertainty emerge which stifles open communication and effective knowledge transfer. These findings are consistent with Peltokorpi and Yamao (2017) and Chirawattanakij and Ractham (2016) who argue that a spoken common and shared language is imperative to effective communication and the adoption of new knowledge. It also shows that shared language between persons who have shared interests in learning improves the likelihood of knowledge transfer (Chiu *et al*., 2016). These findings between language and knowledge transfer elaborate on the psychological effects of language in multilingual international organisations. The findings also show that intra-lingual level of language diversity in the form of different regional dialects (Brannen and Doz, 2012) can influence knowledge transfer.

The mode of dressing is a formal symbol of work, and it portrays organisational members as working towards a common goal and objective instead of being distracted by fanciful attires irrespective of their significance to cultural heritage.

Approachability, Openness and Rapport

These findings are linked to research on tacit knowledge sharing and personality traits of individuals. This contradicts the findings of Cho *et al*., (2007) that agreeableness does not affect the intention to share knowledge. Agreeableness is the ability of a person to be trusting, forgiving, courteous, helpful and cooperative. It signifies a compliant, straightforward and altruistic behaviour (Liao and Chang, 2004; Barrick *et al*., 1998). While agreeableness differs in some respects from approachability and openness, it does contain elements of intention to help. This element to offer help to those who need it is an attribute of the 'knower' as exemplified by their approachability and openness. An interesting finding is the use of openness in this context. While openness has always been used to denote openness to experience (on the part of the 'receiver') or the ability to engage in new processes, the findings show openness here has more to do with the 'knower' being considered accessible by those seeking knowledge.

Openness is also different from open-mindedness on the part of the organisation. Openness in this instance had to do with the change that is an organisation's ability to innovate and accept new ideas from its employees (Chatterjee *et al*., 2018; Mueller, 2014; Cegarra-Navarro *et al*., 2011). What is not usually shown is that open-mindedness stimulates a willingness to share ideas, to challenge current thinking and practice, to be receptive to new possibilities and to consider differing perspectives (Cegarra-Navarro *et al*., 2011). Openness is thus concerned with the willingness to share ideas at the individual level. However, open-mindedness or openness to change relates to decisions about organisational change and decisions made at the organisational level. Ladd and Ward (2002) argue that an organisation characterised by openness to change and innovation will foster one to one interaction between individuals. Thus, it can be surmised that openness to change at the organisational level leads to approachability and openness at the individual level. These findings also support the study by Lo *et al*. (2016) which shows that openness and communication can facilitate coordination and strengthen the alliance between partners. The findings of Han (2018) and Harari *et al*. (2014) are also supported, indicating that extraversion, conscientiousness and openness positively influence individuals' intention to transfer knowledge based on the Five-factor Model of Personality. According to Borges (2013), of the five personality traits, conscientiousness is more closely related to knowledge sharing and that extraversion is not related to knowledge transfer. However, the present research findings show that rather than conscientiousness, agreeableness, openness to experience and extraversion are related to knowledge transfer.

The findings also support evidence that rapport between organisational members fosters knowledge transfer. Studies which consider rapport and knowledge transfer between the knowledge source and the recipient have focused on the rapport between supervisors and subordinates (see Chirawattanakij and Ractham, 2016, Harris *et al*., 2014). These studies claim that rapport between supervisors and employees or in the case if Harris *et al*. (2014), the rapport between instructors and their trainees indicate an interest in knowledge transfer, learning and learning transfer. These findings only portray evidence of rapport at the vertical level of communication and do not consider lateral communication among organisational members. The current research findings, however, show that rapport occurs both at the vertical and lateral levels of organisational communication.

Inquisitivity, Friendliness and Expressiveness

Knowledge recipients or the 'receiver' as they have been referred to in this research are does seeking to gain more knowledge. They show their willingness to engage in knowledge transfer by being inquisitive, friendly and expressive. Intellectual curiosity (i.e. being inquisitive) is a personality trait that is favourably disposed to improving knowledge sharing (Matzler *et al*., 2011). Inquisitivity also shows the perceived teachability of a knowledge recipient (Zander and Kogut, 1995).

Bardone and Secchi (2017) conducted a study on redefining bounded rationality. They argued that rationality should be defined as a social process which meant a move from the docility of organisational members in a knowledge sharing process to a more active one. The alternative of docility was then posited as "inquisitiveness". Bardone and Secchi (2017, p.68) defines "inquisitiveness" as referring to "an agent who mostly relies on *learning by inquiry* and *open explorations* of his or her environment." Inquisitive individuals reach out to others in a bid to finding solutions to problems and are driven by a thirst for knowledge which is found in the way they interact with their immediate environment (Bardone and Secchi, 2017; Secchi, 2011). Inquisitiveness is thus regarded as a key disposition that team members use to assemble knowledge and it portrays individuals as being open to learning and engaging with others regardless of their background, position and role within an organisation. The study by Bardone and Secchi (2017) explore inquisitiveness in problem-solving and not on how people go about engaging in the knowledge transfer process. The present research findings show being inquisitive as an important attribute of the knowledge 'receiver', and that inquisitiveness can also be applied to knowledge transfer. It augments being inquisitive for encouraging knowledge seeking and promoting knowledge transfer as an individual characteristic and not just a team/group attribute.

Being friendly and expressive are attributes which improve group performance (Bardone and Secchi, 2017; Aalbers and Dolfsma, 2015; Henttonen *et al*., 2013; Anibaba, 2013). However, the present research findings show that friendliness and expressiveness is also an individual attribute used to gain knowledge and seen as promoting knowledge transfer. The attributes of knowledge seekers and knowledge recipients are important for good inter-personal relationships. These relationships between organisational members have sometimes been split into formal and informal networks. These networks have also been divided into instrumental networks and expressive networks (Aalbers and Dolfsma, 2015; Henttonen *et al*., 2013). Instrumental ties between organisational members are focused on interactions related to carrying out organisational tasks, advice seeking and authority relations while expressive ties involve the exchange of friendship and social support (Henttonen *et al*., 2013). Henttonen *et al*. (2013) argue that instrumental networks encourage knowledge sharing within the team and expressive relationships do not lead or contribute to the process of knowledge sharing. The present research findings, however, contradict this argument and show instead that expressive ties encourage knowledge sharing at the individual level and not just on group performance.

The attributes of the 'knower' and the 'receiver' also show links to the reputation of individuals in the knowledge transfer process, the absorptive capacity of the knowledge recipient and trust between organisational members. Reputation is an important factor in knowledge transfer, and it is an "individual's assessment of how a worker has acted and will act after receiving assistance" (Ensign and Hebert, 2010, p. 79). Reputation is opinion-based; it is the opinion of another's ability to meet a person's expectations (Allen, 1984) and can be assessed through prior experiences or information from third parties (Lucas and Ogilvie, 2006). The findings of this research are consistent with those of Lucas and Ogilvie (2006) who argue that the reputation of individuals can influence knowledge transfer. The study does not, however, explain what this perceived reputation should be. The present research shows that approachability, openness and rapport are some of the ways organisational members determine reputation. If organisational members perceive they may not get favourable answers, they experience reputational risk which hinders knowledge transfer. The reputation of individuals also determines who to trust. The findings from the current research show that organisational members use the attributes of the 'knower' and 'receiver' to access the reputation of their colleagues before engaging in knowledge transfer. As discussed under approachability in attributes of the 'knower', knowledge recipients use this attribute to determine the reputation of their knowledge source either through direct experience or through hearsay. This supports findings that reputation builds personal affinity among employees which leads to identifying the best source of knowledge through close interactions of friendships (Lucas and Ogilvie, 2006). It also shows that how an employee perceives another based on past behaviour and duration of interaction is a deciding factor on whether to offer information (Ensign and Hebert, 2010). The research findings, however, contradict that of Ensign and Hebert (2010) that personal and professional relationships had a negative effect on knowledge sharing.

The link between the attributes of the knowledge source and recipient, knowledge transfer and absorptive capacity are also supported (Wu and Lee, 2012; Minbaeva, 2007). In order to fully understand the process of knowledge transfer, it is also important to include determinants of the characteristics of the individuals involved in the transfer process (Minbaeva, 2007).

The present research findings also support the positive relationship between trust and knowledge transfer (Simonin, 1999). Levin and Cross (2004) argued that benevolence-based trust created an atmosphere of knowledge transfer in the organisation. The behavioural intentions of trust are the willingness to depend on another person (Alexopoulos and Buckley, 2013; Chowdhury, 2005) and the willingness to disclose to another person (Alexopoulos and Buckley, 2013). Nahapiet and Ghoshal (1998) argue that trust facilitates knowledge exchange in intra-organisational context while Li (2005) provide evidence to the contrary stating that effect of trust on knowledge transfer is more prominent in inter-organisational relationships. The present research findings, however, support that of Nahapiet and Ghoshal (1998) that trust does influence intra-organisational knowledge transfer through behaviours of the 'knower' and the 'receiver'. The findings also show that affect-based trust and cognition-based trust have a positive influence on knowledge transfer (Nonaka, 1994; Chowdhury, 2005).

Trust formation is a team process that requires a closer look at language sensitivity among team members as it centres on social interaction. Trust is regarded as an essential ingredient for collaboration (Kasper-Fuehrer and Ashkanasy, 2001) and open communication (Lo *et al*., 2016). As such, collaboration and open communication not dependent on having a shared language will result in linguistic barriers. These linguistic barriers between multicultural teams reduce organisational members' perceived trustworthiness and intention to trust (Tenzer *et al*., 2014). Language issues can thus significantly impact on trust formation (Jonsen *et al*., 2011) as there is a strong connection between language proficiency and perceived trustworthiness (Bjorkman *et al.*, 2007). According to Tenzer *et al*. (2014), the relationship between language barriers and trust is both a cognitive and emotional one. Hence, we should seek to see knowledge transfer not just as an organisational tool or process but as emotive action.

5.6 Conclusion

The purpose of this chapter was to portray the findings of the theme ‘building an environment of trust and open communication’. Knowledge transfer occurs within organisations based on the cultural artefacts of open communication and the attributes of the ‘knower’ and ‘receiver’. The present results are significant in two respects. The first is cultural artefacts are shown as being key enablers to knowledge transfer. This is an aspect of culture that has not been investigated before. These cultural artefacts such as physical settings, mode of communication in the form of shared or common language and term of address as well as the mode of dressing provide an enabling environment for knowledge transfer and trust among organisational members. The second significant result is that it was able to identify attributes and enabling behaviours of organisational members in the knowledge transfer process. It shows that the characteristics of organisational members play an important role in the knowledge transfer process as the type of knowledge being transferred and the relationship between organisational units or headquarters and subsidiaries. The finding also sheds new light into the attributes of the organisational members. Previous research has focused on the static nature of personality traits and how these traits influence knowledge transfer. The research, however, shows that the attributes of the ‘knower’ and ‘receiver’ are learned behaviour to encourage knowledge transfer among colleagues. In some respects, it seems planned to ensure employees get the most out of their interaction with their colleagues.

The following chapter examines the theme of motivations for engaging in knowledge transfer and developing human capital in the context of knowledge transfer.

CHAPTER SIX

FINDINGS AND DISCUSSIONS (2)

MOTIVATIONS FOR ENGAGING IN KNOWLEDGE TRANSFER AND DEVELOPING HUMAN CAPITAL

6.1 Introduction

This chapter presents the findings and discussion of the second theme 'Motivations for Engaging in Knowledge Transfer and Developing Human Capital'. This chapter addresses the second research question: *how do employees' perceive the relationship between organisational culture and intra-organisational knowledge transfer?* In answering this research question, we see how organisational culture promotes knowledge transfer and learning among employees. We also see the role the employees play within this cultural context to meet the knowledge management objective of the organisation. This chapter has two main sections. The first section explains the findings on strengthening individual knowledge and value while the second section explains the findings on being independent knowledge workers under the organisational culture. These findings are then discussed in the light of the existing literature and conclude with a summary.

6.2 Strengthening Individual Knowledge and Value

Chapter five looked at the steps organisations, and individuals take to ensure knowledge transfer. We can, therefore, see that knowledge management is essential to these organisations. In trying to understand the perceptions of employees about knowledge transfer within the context of their organisational culture, the findings show that part of the motivations for engaging in knowledge transfer was to strengthen one's knowledge and value to the organisation. Through analysis of the interview transcripts, the research participants talked about their opinions of knowledge and knowledge management to show why they engaged in knowledge transfer and their perceptions of how the organisational culture in the form of goals and policies influence the knowledge transfer process. A research participant considers knowledge to be:

> *"Anything that makes me more efficient, more effective; anything that makes me faster in what I am doing and also makes me add value to both my clients and my team is knowledge."*

Efficiency and effectiveness at work are components of knowing. The research participant believes that gaining knowledge gives them a better ability to do their job and, in the process, help the organisation's clients as well as their team. Another believes that knowledge is about knowing more about their profession.

> *"Within our own context [Audit, Tax and Advisory Firm], I will say knowledge is first of all your understanding of what auditing is about."*

When this research participant says, "own context", he is referring to the context of his profession, in this case, an auditor in a Professional Service Firm (PSF). Employees are encouraged to transfer knowledge so they can know more about their profession. Some of the information considered to be knowledge is disseminated through knowledge transfer mechanisms such as mails as explained below:

> *"…But when we come down to the audit mails, a lot of it have to do with knowledge. Because at the end of the day, for instance, in my own email, I have a particular folder where I keep those mails so that I can always go into that folder and search for those issues on my work because they are relevant things and they are things that help you while you are working."*

When it comes to knowledge management, it is about equipping employees with the requisite skills to get the job done. A research participant [manager] says:

> *"When you talk about knowledge management, you are probably referring to how we ensure that people are equipped with the knowledge necessary to carry out their tasks."*

While another research participant considers it as knowledge which is transferred from one person to the next continuously throughout the growth of the firm:

> *"My understanding of knowledge management is how knowledge is transferred, or relevant knowledge about the practice is transferred from one generation to the next."*

Knowledge management is also about taking advantage of what each organisational member can offer:

> *"Everyone in the team can leverage the information that one person has."*

It is also about taking advantage of the unique business problems each client offers as a way of training and preparation for future organisational issues within that industry:

> *"...Because we are in a particular industry and we expect that what we face on one client should be similar to others or at least we can leverage experiences across clients."*

While the above perceptions of knowledge and knowledge management have come from associates and partners, human resource personnel had this to say about knowledge management:

> *"The knowledge management system is about people and policies. It is a Knowledge-Based Organisation (KBO) that is we are not producing or manufacturing products but provide mental prowess."*

For these employees, what they can gain personally and professionally from knowledge transfer as well as the service they provide to their clients helps them take advantage of what the organisation can offer in terms of knowledge management goals. Part of the motivations therefore for strengthening one's knowledge and value is a feeling of lack in professional knowledge, for personal growth and development, helping other employees and performance appraisals. Each of these motivations is explained in detail in the following subsections.

6.2.1 Lack of Professional Knowledge

Analysis and interpretation of the data suggest that a lack of professional knowledge is an important motivator for knowledge transfer. This feeling of inadequacy has to do with the unfamiliarity with the industry sector; hence, employees are more inclined to engage in knowledge transfer in order to know more about the industry.

> *"As a professional service firm, the emphasis is placed on the transfer and sharing of knowledge, and you know measures are put in place to ensure that everybody gets involved in it."*

Anyone new to a job or organisation will feel insecure at some point while trying to learn the rules, working on tasks and even dealing with the organisation's stakeholders. However, the feeling of inadequacy experienced here is literally at a professional level. Professional Service Firms (PSFs) are organisations which provide services such as law, accounting, consulting, architecture and engineering firms (Von Nordenflycht, 2010). The organisations used in this research fall under the category of a PSF as such all employees are to take mandatory professional exams such as the ACCA (Association of Chartered Certified Accountants) exams and other professional exams as is required for their professional development. Professional Service Firms have been known to participate in massive graduate recruitments so most recruits lack the professional knowledge of the accountancy or consulting profession and may have studied a degree outside of business and management while at university. With no background in Accounting, they are novices either just starting their career or switching careers.

A research participant [a partner] made the following observation:

> *"Like 90% of people recruited into the firm are people that start from scratch, so that is the trainee associate level. So, at the end of the day, you find out that most people do not have any background in accounting or any background in auditing because of that, it becomes imperative for training to be rigorous right from the beginning."*

While another research participant [an associate] says:

> *"If you are going to come into audit, you would need to start from scratch, and it does not mean you are not a professional, but it just means that you are not a professional in audit or you are not an audit professional, so you have to start from scratch. You are a beginner! You are a novice!"*

These employees are aware of their lack of professional knowledge and are eager to show that they can perform any tasks given to them. This feeling of inadequacy proves to be advantageous to the firm as employees are eager to engage in professional training and knowledge transfer so they can gain the requisite knowledge to perform their work.

6.2.2 Personal Growth and Development and Test of One's Knowledge

As employees improve their knowledge and grow on the job, they become more confident in performing their jobs. While previously they engaged in knowledge transfer due to a perceived lack of knowledge on their part, their interest in knowledge transfer after spending some time in the organisation and knowing more about the organisational culture becomes more strategic. Knowledge transfer is used as a tool for personal and professional growth. A research participant confirms this saying:

> *"The knowledge sharing/training session is for re-emphasis and to build professionals."*

The research participants emphasised the association of knowledge transfer, the type of organisation as well as an employee's personal and professional development. Employees have many choices of knowledge transfer mechanisms. They have available to them one-to-one interactions in the form of mentorship and coaching, computer-based knowledge mechanisms in the form of e-learning platforms as well as other mechanisms integrated into the organisational structure such as training and developing programs and job rotations. The results show that how employees decide to engage in the knowledge transfer process as well as use the available mechanisms is informed by their personal and professional needs. These personal and professional needs were confirmed by an associate while sharing his experience as a knowledge recipient and his observations of the interactions which go on in his organisation.

> *"The attainment of knowledge in the firm is based on work practices as well as personal needs…"*

This research participant is of the perception that there is no new knowledge in a sense as it pertains to individuals carrying on with their jobs effectively. In this sense, with the same knowledge circulated throughout the organisation, the onus then falls on the individual to engage actively in knowledge transfer in order to seek out useful knowledge that will be of benefit to him/her.

> *"Everything taught here has been taught before. It is to educate and learn what it is meant for, personally to you in terms of improvement."*

Another research participant shares a story about another employee who used knowledge transfer in the form of job rotations to improve on his personal development.

> *"There was an employee who did that, he was just moving from one department to another, it was his personal preference, he did not even mind losing his promotion, and it will affect your promotion and all that, but he did it for personal development."*

This story sheds light on how employees decide to engage in knowledge transfer. While job rotation can be an excellent approach in learning new roles and skills which will be of benefit to an employee in the long run, after some time, if done too often it becomes counterintuitive as pointed out by the research participant. The ineffectiveness of job rotation as a medium of knowledge transfer becomes evident after one to two years when employees should have settled within a service area in the organisation. However, the use of job rotation as a method of gaining new knowledge allowed this employee to cater to his personal developments. While it is not clear what his other motivations were, he took an opportunity the company offered and was even ready to set back his promotion track in favour learning.

The findings also showed that another motivation for engaging in knowledge transfer was to test one's knowledge. The research participants considered knowledge transfer as a test of one's knowledge. An example of one such opinion is:

> *"The knowledge I get, for instance, say I get knowledge from classroom training, or I get I get knowledge from going through e-learns, how do I really know I have that knowledge if I do not pass it to somebody else?"*

This research participant's opinion, as shown above, was also used to validate their professional development and to show their colleagues and managers of their development thus confirming their rightful place in the organisation.

The findings indicate that the emphasis on personal and professional development is not mainly about employees showing how they have improved on the job or how well they have used knowledge transfer for their professional and personal development. It shows something else, which is the need to save face, which could even be a more driving force on why knowledge transfer is crucial to them. Face is a concept rooted in Chinese Confucian culture. It is the sense of respect, pride and dignity or lack thereof that an individual experience due to the individual's social achievement and practice (Leung and Chan, 2003). In order to save face, employees are eager not to be caught unawares and to show off what they know. The eagerness to have all information and knowledge to hand leads to extensive research and knowledge sourcing for the employees. The findings thus show that one of the motivations for engaging in knowledge transfer is always to be prepared and not caught unawares, therefore, strengthening one's value within the organisation. Employees then engage in active knowledge sourcing and learning which might otherwise be considered bothersome. In a sense, knowledge transfer in this instance is seen as a forced activity as shown below:

> *"So, nobody wants to get caught in that, so you are forced to go through e-learns."*

This forced behaviour to engage in knowledge transfer supports the view that gaining more knowledge and learning new things is essential and ensures that employees are not unexpectedly involved in a situation where they lack the requisite knowledge.

> *"So even if I am not asked to do it [referring to engaging in a training activity], knowledge is not wasted, it is still there. So, I do not get caught off-guard".*

Employees need always to be also prepared to prevent any form of embarrassment and to show how engaged they are with their work. A research participant had this to say:

> *"So, most of the time you are reading, sourcing for knowledge. Not only for your own use but to be able to apply it in engagements; to be able to share; to be able to help someone who comes up with such an issue. Because it will be embarrassing if someone looks up to you thinking you will help him and, in the end, you are not able to say something tangible."*

The need to save face in the presence of managers is even more important than any cultural differences employees may have as a research participant shows:

"You should not be caught unawares especially through conversations from leaders. This is regardless of ethnicity or personal identities."

The motivations for engaging in knowledge transfer takes varying forms with different underlying influences. However, the primary outcome of this motivation is the improvement in employees learning and personal and professional development.

6.2.3 Helping Others (Altruistic Behaviour and Human Capital Interest)

Sections 6.2.1 and 6.2.2 portray findings on employees' personal motivation to engage in knowledge transfer which is a lack of professional knowledge and personal and professional growth. Increasing one's professional knowledge and professional growth is a way of creating personal value. As an employee builds on his/her value, he/she then work on increasing one's value to other members of the organisation. Employees do this by helping others and voluntarily sharing their knowledge called knowledge donating. Knowledge donating is the eagerness and willingness to share one's knowledge (Van den Hooff and Hendrix, 2005; Van den Hooff and De Ridder, 2004). This willingness to offer up one's knowledge for the benefit of others appears to be altruistic. A research participant shares why she engages in knowledge transfer:

"So, most of the time, most of the reasons for, most of the knowledge sourcing we do is not just for your own personal use. It could be for those coming behind. At times you could even help those ahead of you."

In this scenario, this employee is anticipating some point in the future where she will be called upon to share her knowledge with new colleagues (that is those coming behind) and even senior colleagues and managers (those ahead of you). She explains this further:

"Well, by the end of next year, we are expecting new intakes, and as you go higher, you are expected to be a reference source to people coming behind you."

This research participant shows that there is an expectation always to be generous with knowledge, especially to new organisational recruits. This altruistic knowledge transfer behaviour as it may seem not only serves to help other less knowledgeable members of the organisation, but it also portrays an employee as being a valuable source of knowledge. However, altruistic as it may seem, it also serves some personal interest as it turns out employees are rewarded for such knowledge transfer behaviour.

> *"So, most of the time, not just for personal growth but also to help others because here you are meant to improve… I think there is an award for that - the ability to improve and encourage others."*

With employees getting rewarded for knowledge transfer and ensuring they can add value to their colleagues by willingly sharing their knowledge, this indicates personal interest. This personal interest becomes more evident when you consider that performance appraisal is used as a tool to measure an employee's engagement with the organisation's knowledge management initiatives.

6.2.4 Performance Appraisals

In sections 6.2.1 and 6.2.2 and 6.2.3, the findings on employees' motivation to engage in knowledge transfer for the benefit of him/herself and others are presented. Having a lack of professional knowledge and seeking to improve on personal and professional growth indicates a need to increase one's value. The increase of one's value is to improve on the credibility and legitimacy of being in that profession and working in that organisation. The process of building one's credibility and legitimacy by improving one's value within an organisation is a continuous process. As the process continues, the employee feels more confident in showing his/her value to supervising managers and the organisation. Employees want to show their supervising managers and the organisation what they have learnt and done in their work assignments. By sharing successes and accomplishments in work assignments with their manager, employees show their value. One of the mediums employees utilise to communicate their value is through performance appraisals.

In the context of knowledge management, performance appraisals are used to evaluate an employee's contribution to knowledge transfer in two ways. The first is if an employee has engaged in the requisite training and the second way is by checking if they have shared this knowledge with their colleagues. Take, for example, an associate's comment on, reasons for engaging in necessary training:

> *"Now if you have no knowledge of it, you might not be able to bring anything to the table, and all these things also play out in the evaluation of your performance."*

This associate understands that knowledge is integral to doing his job and it would be to his interest if he engages in recommended training. The training formed part of an employee's Continuous Professional Development (CPD) and used to measure if not an employee is actively engaged in the organisation's knowledge management initiative. An associate discussed the role of training in CPD:

> *"... Part of your development plan would have been that you take up some training and more, and you have a target, and obviously at the end, you should have an actual, so it is part of your appraisal at the end of the day that you have met your target or you have exceeded your target"*

From the passage above, we can infer that each employee has a training target. Knowledge management initiatives comprise of training which enables management to measure employees' involvement in the organisation's knowledge management process. The need to increase one's knowledge through relevant training can also create some form of stress to employees as they work towards meeting training targets. A research participant exemplifies this by saying:

> *"There is work pressure, and there is training pressure, so part of your appraisal is that you meet the minimum training requirements for the FY [Financial Year]."*

Employees experience two conflicting pressures – work and training. On the one hand, these employee experiences work pressure by trying to fulfil work expectations that are directly associated with his job. On the other hand, he experiences training pressure by trying to meet knowledge management goals of the company. While work obligations are considered far more critical to employees compared to training, the training pressures are considered an excellent price to pay when they consider the long-term career goal. A research participant explains this in the light of career advancement:

> *"I would say because a lot of us are eager to speed up our career as quickly as possible there is a lot of [pauses]; we are all very happy to attend these training."*

Regardless of whether training or other forms of knowledge transfer mechanisms appear to be another form of an employee's job description hence potentially adding to his/her workload, they are considered necessary. Training is used to measure the performance of an employee and to evaluate the value he/she is adding value to the organisation. The measure of performance also creates another reason for engaging in knowledge transfer which is to save face. A research participant says:

> *"So even if you say: I have been managing myself and avoiding it, at some point you cannot avoid it. Everybody wants to know before giving you that appraisal if you demonstrated it; and aside that, those trainings I mentioned, there is a record for it and that is why I said at some point they publish defaulters, and nobody wants to get to that point where you default".*

This associate is talking about the unavoidability of knowledge transfer and knowledge gain in the organisation. The integration of knowledge management into other organisational activities shows employees want to portray their ability to add value to the organisation. Employees who do not complete all their training programs are branded as defaulters and put on a defaulters list which is akin to a naughty list. The organisation then publishes this list across the organisation's intranet. The embarrassment of being branded as a defaulter to the entire organisation ensures that employees engage in their training activities.

The second way performance appraisals are used to evaluate an employee's contribution to knowledge transfer is by checking if the knowledge gained has been passed across to inexperienced colleagues. In this case, knowledge transfer takes the form of a mentoring or coaching process:

> *"Another way is we have a very active we call it a mentoring process or a coaching process where as part of your KPI (Key Performance Indicator) at a particular level, it is required that you provide coaching consistently for less experienced members of the team and that way whatever knowledge it is you have, you are passing onto them."*

Employees who provide mentorship and coaching to inexperienced colleagues will usually be above the trainee associate level. The process of transferring knowledge to inexperienced colleagues is through a hierarchical structure as explained by a research participant with two years' experience on the job. See below:

> *"So, you have maybe a team of three or four people and the least experienced person usually has the next person to him, say I am an associate two, and there is an associate one, there is a trainee. Most of the time, the trainee will be seeking coaching from the associate one, the associated one will be seeking coaching from me. It will be my responsibility to give coaching to those two*

people and then where I am not sure, I can consult with the team lead, and of course, it is considered an appraisal point for me."

This research participant who is an associate two, explains the knowledge transfer responsibility he has in educating the associate one (an employee with about one-year work experience) and trainee associate (an employee with about 1-day to 11 months work experience). The research participant comments further:

"So, when someone considers that this coaching form part of my appraisal and the level to which I am able to coach this person will determine how well I will be appraised in this area. It is an incentive for people to want to do better in terms of sharing knowledge."

Managers also monitor employees' knowledge transfer responsibility, and they are evaluated on their ability to train less experienced members of their team. Having knowledge transfer as an important appraisal point ensures that employees are motivated to engage in this process and share their knowledge with less experienced members of the organisation. Performance appraisals do not only evaluate how judiciously an employee engages in internal knowledge transfer but also accesses how an employee represents the organisation to its clients. A member of the learning and development unit gives an example of an employee who was good at her job but needed to improve on her communication skills. See the data excerpt below:

"There are a lot of [sic] ways to get the knowledge required to carry out your job, and there was a case where an employee appraisal indicated that an employee had to go to a finishing school to improve on communication delivery and interaction with clients."

The employee referred to in this case needed some training in communicating professionally with the organisation's clients. Good client relationships are one of the ways an employee is seen as creating external value for the organisation. Employees create external value by being independent knowledge workers who are knowledgeable about the industry they work in and try to keep up with trends in the business environment.

6.3 Being Independent Knowledge Workers

The findings show that keeping up with the business environment and industry standards are also reasons for engaging in knowledge transfer. Employees accomplish this by developing themselves as independent knowledge workers through gaining industry expertise and understanding industry standards and quality control. Consequently, employees use knowledge transfer as a method of creating value to an organisation’s clients.

6.3.1 Gaining Industry Expertise

As discussed in the previous section on strengthening individual knowledge and value, employees feel they lack the professional knowledge to do jobs. This lack of professional knowledge is because they work in a specific industry (PSF) requiring specific technical skillsets in order to do their jobs. These technical skillsets require knowledge of accounting principles, the service industry and client management. In order to provide the best services and solutions to an organisation’s clients, employees use knowledge transfer to gain industry experience. They do this by first understanding the requirements of their clients and evaluating the potential business risk a client may face.

6.3.1.1 Understanding Clients

Through the intense need for employees to improve on their professional practice, they make sure they are knowledgeable about their organisation’s clients and well prepared for all client engagements. Client engagements are viewed as an essential way to engage in knowledge transfer because they help employees improve their professional skills. A research participant states:

> *“Now, at some point, like after, when I get qualified, that is, I have entered the next stage, I will start applying for exams that is, my qualifications which in the process will also improve my skills. Then the more jobs I am assigned to, the more I increase my skills in audit. You understand? [sic] Then also we have other stuffs [sic] like websites, I do not know if I should call it websites or programs where you read information; not just about the industry, about the company and how the company is improving at different audit guides. So, you have to keep improving your knowledge and skills from there.”*

Another research participant adds:

> *“So, most of the time you are reading, sourcing for knowledge not only for your own [sic] use but to able to apply it in engagement [client engagement].”*

As auditors, these research participants work with various clients to audit their accounting books or event to solve their clients' problems. The process of working with these clients is referred to as client engagements by the research participants. Such engagements provide a useful and practical way for employees to improve on their professional knowledge. Since each client engagement is a team effort and composed of senior organisational personnel who are knowledgeable in accounting practices and other trainees, client engagements fulfil two purposes. The first purpose is to provide an avenue for knowledge transfer by training less experienced members of the team, and the other purpose is for understanding clients' needs and providing solutions to clients problems.

According to a research participant,

> *"Part of that meeting is to share prior experience on the client or on that client's industry to know what exactly to expect there and also to discuss the audit approach to that particular client's audit."*

Client engagements, therefore, act not just as a medium of knowledge transfer but provide experiential learning by building up the less experienced personnel. There is this drive by employees to ensure they understand their clients' needs and can provide the right service; hence they must remain vigilant to what is going on in the industry.

6.3.1.2 Evaluating Risks

In addition to understanding the business of the clients, research participants explained how they utilised knowledge transfer to evaluate potential business risks their clients may be exposed to. A research participant explains thus:

> *"When you go to the field, you meet with clients, and you gain from both your team and then the client. In fact, you are going to be gaining about the client business; you have to be gaining understanding about the client business, their controls, their processes to be able to audit the financial statement, so it is not just the financial aspect of it you have to try to understand the business risk that the client is facing."*

While the research participants are working in an organisation which offers audit consultation to their clients, they understand the implications of carrying out their job in a dynamic business environment which has attendant risks. This risks if not identified will not only affect the organisation's clients but the audit organisation as well. Therefore, employees ensure they take adequate care in dealing with clients by ensuring they exhaust all knowledge sources they have available to them. Another research participant gives a practical example of a client engagement she was involved in:

> *"You might not have the knowledge on certain things that a client may want. The client may be into some form of accounting which you are not familiar with or have some form of transactions which you are not familiar with. For instance, I am in CIPS (Consumer and Industrial Products and Services), and maybe the client has some unusual transaction which has to do with the oil sector and some form of contract which I am not used to. So, my first instinct is to consult with my team what they feel about it, and then the next thing is to consult someone in that space which will be the energy unit, the oil unit, there is no way, I will not be able to get an answer there."*

Employees make every effort to get the right professional skills and knowledge to do their jobs in order to prevent potential risks to the client. By consulting with more knowledgeable members of the organisation, employees are then able to improve on their industry knowledge.

6.3.2 Keeping Up with the Standards of the Business Environment and Quality Control

In addition to gaining industry expertise, findings point to how need to be knowledgeable about industry standards and ensuring quality control in their service delivery promotes knowledge transfer among organisational members. Research participants mentioned how the dynamic business environment and industry standards ensure they are always up to date on current industry practices, standards and quality control.

6.3.2.1 Evaluating Self against Industry Practices

Employees are therefore always accessing themselves on whether they have the current industry knowledge. A research participant reported:

> *"You ask yourself where do you get [sic] to know [pauses]. You know it is dynamic sometimes they can come with a change, something can just change, for instance, a regulation. Even the way we were doing things before that is a year before or two years before has all changed. When I came in six years ago the methodology was different; it has all changed, so you have to [sic] be up to date with any change. You are always adjusting to change because you may be used to this particular thing… oh, these people have brought this thing again [sic], but you just have to live with it because it is just audit quality improvement, strategy from up to down."*

The dynamic business environment and changing industry regulations and standards ensure that employees keep up to date with relevant knowledge in order to do their jobs. A change in accounting regulation would mean a specific accounting entry has to be dealt with differently. A research participant gives an example of the changing industry standards and its impact:

> *"Typically mostly it is technical knowledge transfer, so for example, you are auditing fixed assets, this is what you should look out for, this is what to expect, and then you talk about reviewing a set of financial statements, this is how you go about it, the steps to take."*

The scenario given above has to do with dealing with a client's financial statements based on changes to the way fixed assets are recorded. Any change in accounting regulation is monitored closely, and the treatment of that regulation is disseminated across the entire organisation through training sessions and other forms of knowledge transfer. Monitoring training sessions and regulatory changes ensure no mistakes are made when employees go on client engagements. A research participant also explains how case studies of other organisations scandals are discussed to ensure they are not repeated:

> *"There are knowledge sharing sessions to discuss specific topics, for example, the FIFA scandal with a case study, what to do to avoid scandals. We organise these sessions to ensure everybody knows how to act in specific situations."*

As accounting professionals, the awareness that they must be conversant on current industry trends ensures employees engage in any knowledge transfer initiative organised by the organisation irrespective of any pressures or inconveniences they may experience. As a research participant observes,

> *"At the same time, as bothersome as it may be, it is something necessary for us as a firm because we are in an industry that is always changing, new standards are always rolling out, new frameworks are always coming out. So, people need to be updated about new approaches."*

These changing industry standards and the way they are implemented in client engagements are also subject to internal organisational quality control and external quality control.

6.3.2.2 Quality Control and Standards

In order to ensure the work, they do is at par with industry standards, employees engage in internal and external quality control. As mentioned in section 6.3.2.1, industry standards are continually changing. Knowledge transfer is then seen as an appropriate process to communicate these changes as well as monitor what employees while away on work assignments. A research participant states:

> *"Because in the work of audit, we talk about efficiency a lot, so new approaches that are more efficient are usually developed, and the only way to pass it across is through training and the e-learns."*

Training and e-learns are some of the mechanisms utilised by the organisation to ensure the transfer of knowledge and to communicate changes in the industry. As an audit organisation, all work done by the organisation has to be uniform hence the need for quality control. A research participant [a manager] reports:

> *"We have quality control, and it is to ensure that audit, for instance, is delivered according to auditing standards, we have a quality manual to ensure that."*

Quality control is usually overseen by a senior executive in the organisation to ensure a system is in place to monitor standards of service delivery. The purpose of quality control is thus to ensure employees perform the tasks they are assigned at client engagements and to make sure they perform the job following the current accounting standards. The research participant further states:

> *"Probably new things are coming in the industry, whatever, regulatory changes that we know will impact on our business, we send that out to staff... We actually do a weekly audit alert to see what is coming"*

Quality control and standards are used as a management tool just like performance appraisals to ensure all employees engage in knowledge management initiatives and knowledge transfer. While the dynamic environment of the business ensures employees are always learning something new in order to do their job, employees are also aware of the implications of making errors which could put their organisation and their client's business at risk. Consequently, it also means they could be penalised for failing to utilise the current industry standards in performing their jobs.

6.4 Discussion

The section features an interpretation of the research findings presented in sections 6.2 and 6.3. Sections 6.2 and 6.3 presented the motivations for engaging in knowledge transfer and how employees develop their human capital. The findings indicate that employees are willing to engage in knowledge transfer because they find the organisational culture to be conducive. The willingness to engage in knowledge transfer is portrayed in two ways. The first is, employees, work on strengthening their individual knowledge and value to the organisation, and second, they work on being independent knowledge workers by creating value to their organisation's clients. By strengthening their knowledge and building their expertise, employees identify with espoused values of the organisation (Schein, 1988). Consistent with extant research the findings show that organisational culture can improve knowledge transfer (Banerjee *et al*., 2017).

Previous research on culture and intra-organisational knowledge transfer has focused usually on the size of the organisation and the age of the organisation (Van Wijk *et al*., 2008; Cavaliere and Lombardi, 2013) but not on the type of the organisation. The current research was conducted in the professional service industry. Professional service firms culture is one which favours organisational adaptability, learning, involvement, consistency and mission as proposed by Denison (1990). Hence, the culture of the professional service firm is one of collaboration and competency-driven (Greenwood *et al*., 2010). The collaborative environment of the professional service firm helped create subjective norms regarding knowledge transfer (Bock *et al*., 2005).

Additionally, the professional service firm operates in a business environment with changing regulations and standards. As a result of this dynamic nature of the business, employees feel compelled always to improve their value within the organisation. Employees' motivation to improve on their value inspires them to engage in knowledge transfer and to learn to improve their professional practice. Motivation has often been portrayed as one of the driving forces to promote intra-organisational knowledge transfer. This form of motivation has either been intrinsic (derived from personal obligation and commitments) or extrinsic (derived from monetary and non-monetary compensations) and have been argued to strongly encourage knowledge transfer (Osterloh and Frey, 2000; Teigland and Wasko, 2009; Ding *et al*., 2017; Cabrera and Bonache, 1999). Research on the effect of extrinsic motivation on knowledge transfer has often been mixed. There is evidence which shows that the promise of extrinsic rewards would mean employees will be more likely to transfer knowledge (Lin and Lo, 2015; Husted and Michailova, 2002). There has also been research which proves, however, that extrinsic rewards may hinder favourable attitudes to knowledge transfer (Wasko and Faraj, 2000). From the present research, even though employees were given non-monetary rewards for knowledge transfer, rewards were not the primary incentive. The results suggest that what drives employees to transfer knowledge is far more intrinsic and driven by other factors which supports evidence that rewards alone do not stimulate an intention to transfer knowledge (Jiacheng *et al*., 2010) but rather a sense of self-worth through knowledge transfer (Huang *et al*., 2008; Bock *et al*., 2005; Ding *et al*., 2017).

The findings show that employees favoured a sense of collaboration and community with their colleagues prompting the need to be professionally competent and thus, create value to other employees, their managers and the organisation. In creating this value, employees took ownership of their knowledge needs and felt a personal affinity to the organisation's knowledge transfer goals (Lucas, 2010). Employees were, therefore, more engaged in social interactions and willing to share their knowledge with their colleagues (Nonaka and Takeuchi, 1995).

These findings resonate with research on organisational citizenship behaviour that highlights the importance of helping others that is, voluntary altruism (Jo and Joo, 2011). Organisational citizenship behaviour is discretionary altruistic or helping behaviour (Organ, 1988; Podsakoff *et al*., 2000) towards colleagues (Farh *et al*., 1997). Organisational citizenship behaviour helps promote social relationships in organisations (Nahapiet and Ghoshal, 1998) and knowledge sharing (Chang *et al*., 2015; Tella, 2016). Even though employees engaged in these altruistic behaviours by voluntarily helping other employees at client engagements and by mentoring other employees, the results show that it was imperative for them to do it in order to be evaluated highly by their managers. Part of the employees' performance appraisal was to evaluate how well they have engaged in the organisation's knowledge transfer process. Performance appraisals, therefore, became another driving force for engaging in knowledge transfer as the more employees engaged in mandatory training and mentoring processes, the better they were evaluated by management. These results support research on the relationship between performance management systems and organisational knowledge transfer (Easterby-Smith *et al*., 2008; Van Wijk *et al*., 2008; Inkpen and Tsang, 2005; Bititci *et al*., 2012). This shows knowledge transfer as an important driver of learning (Goh, 2002; Argote and Ingram, 2000).

These findings offer interesting insights into enablers for knowledge transfer. Where knowledge transfer has always been a sticky process and viewed as very difficult (Szulanski, 1996; 2000), the present research results show that knowledge transfer is not as difficult when the intentions are mainly self-serving. That is, to fulfil their objective of being better at their profession (Anibaba, 2013). Although it can be argued that this is due to the collaborative nature of the organisation and the type of organisation that is a professional service firm, it, however, points to the espoused values employees have of their job and the organisation's business environment. The results support evidence that employees are motivated to transfer knowledge when they believe what they are doing is meaningful to themselves and those around them (Cabrera and Cabrera, 2002). There is a sense of self-worth which drives employees to not only seek knowledge for self-development but also to share such knowledge when required. The results offer fascinating insights into an employee's assessment of his/her knowledge capabilities. Where an employee falls short of that assessment in their perception, it promotes an increased incentive to engage in knowledge transfer because they want to show their value to other members of the organisation and prove that are worthy of being in that profession. The sense of self-worth and to prevent future embarrassment can be linked to the concept of face-saving in Chinese culture. Face saving is not unique to China but rather a cultural characteristic of caring for one's face (Huang *et al*., 2008). Face-saving is considered to have both positive and negative effects (Huang *et al*., 2011; Lulu, 2010). Asking for help however is seen by Chinese employees as a negative social orientation (Ding *et al*., 2017). The present research, however, offers results to the contrary as asking for help due to a lack of knowledge is seen as positive as it shows other employees that they are willing to learn. In this context, face-saving is therefore considered a strategy used by employees to avoid negative evaluation (Keil *et al*., 2007).

The results also show something else interesting about employees perception of knowledge transfer. The results showed that employees utilised the nature of the organisation to improve on the value they provide to their clients. Employees at professional service firms would usually go as a team often called a client management team which is made up of a collection of professionals assigned to work on a project for a client (Greenwood *et al*., 2010). In other to carry out these client assignments effectively, employees make concerted effort to know the client's needs, evaluate the business risks a client might face and ensure that follow industry quality controls and standards. In preparing for client engagements, employees establish themselves as knowledge workers who are knowledgeable of the services they provide to clients and their clients business operations. They, therefore, leverage the experience they get from each client engagement and are keen to engage in knowledge transfer practices and other industry training so that they are viewed as professionals. The understanding of the business environment as a way of ensuring knowledge transfer is often seen in networks where organisations in a network learn from one another (Tsai, 2001; Inkpen and Tsang, 2005; Phelps *et al*., 2012). In addition to maintaining industry standards, employees also use knowledge transfer to measure internal quality controls. Internal quality controls and measurements for knowledge management initiatives have become increasingly important in present times. The introduction of the first international knowledge management standard in November 2018 indicates that organisations are now to be held accountable for their knowledge management initiatives. According to ISO 30401:2018 (2018, p. v), the purpose of the knowledge management standard is "to support organisations to develop a management system that effectively promotes and enables value-creation through knowledge."

While employees improved on their value by strengthening individual knowledge and developing themselves as competent knowledge workers, the underlying assumption in their understanding of knowledge transfer and organisational culture was credibility and legitimacy. Research participants did not view themselves as experts and even when they could be classified as experts in their field, the regulations and standards they held themselves accountable to always created a sense of uncertainty in their knowledge. Employees, therefore, saw the collaborative culture of the organisation, the training available to them and the process of knowledge transfer as a process of building their credibility and legitimacy within the organisation. It helped them feel relevant to the organisation and to the organisation's clients.

6.5 Conclusion

This chapter depicted the findings of the theme on motivations for engaging in knowledge transfer and developing human capital which was based on employees' perception of knowledge transfer and organisational culture. The organisational culture allowed employees to transfer knowledge, not for the knowledge itself but for the competencies it provided (Lucas, 2006). Organisational culture has been established as creating an environment conducive to knowledge transfer. The research participants felt that knowledge transfer was critical to their work because they could improve on the professional knowledge which they lacked, for personal growth and improvement especially during performance appraisals and as a test of one's knowledge as well as helping others. While the findings show that the collaborative nature of the organisation allowed for mainly altruistic knowledge transfer and value creation, the other influence of organisational culture on knowledge transfer is the building of personal credibility and legitimacy which was not so altruistic. Employees create credibility and legitimacy by being independent knowledge workers. This is shown in how they approach work that is client engagement and how they evaluate themselves against the industry standards. The results show employees' objective for engaging in knowledge transfer was career advancement. The results also indicate that knowledge transfer helps the organisation measure themselves against industry quality standards. As professional service firms in this case accounting firms are highly regulated with new accounting standards being introduced regularly, the mindset of the accounting firm is educational which can explain why knowledge transfer is prevalent and very important in the context of their work.

The following chapter examines the theme of the effects of tribal culture diversity.

CHAPTER SEVEN

FINDINGS AND DISCUSSION (3)

THE EFFECTS OF TRIBAL CULTURE DIVERSITY

7.1 Introduction

This chapter presents the findings and discussion of the third theme 'Effects of Tribal Culture Diversity'. This chapter addresses the third research question: *how do employees' perceive the relationship between national culture and intra-organisational knowledge transfer*? The findings as it relates to this research question provides insights into employees notion of national culture and how it affects organisational practices such as knowledge transfer. As discussed in the methodology chapter and other sections of this thesis, Nigeria has various tribal cultures. Collectively these tribal cultures make up the nation known as Nigeria. The findings as it pertains to the theme of tribal cultural diversity shows the fluid mix and tension between the organisational culture, tribal culture and national culture. It is unclear at times as to where one culture ends, and the other begins as employees experience and use all three cultural frameworks. This chapter is divided into four sections. The first three sections explain the findings on the interplay between tribal culture, national culture and knowledge transfer namely differences in tribal culture, tribal diversity and knowledge transfer and unfamiliarity with the environment. While the fourth section discusses these findings using extant research on socio-cultural research on knowledge transfer. The chapter then concludes with a summary.

7.2 Differences in Tribal Culture

When talking about national culture and its effects on knowledge transfer, research participants were cognizant of the various tribal cultures within the organisation. It is quite easy to distinguish between people from the various tribes for example by their name (first and last name), tribal marks if any and if these are not helpful, you can determine one's tribe through the state of origin, accent and sometimes even complexion; but this means is not very accurate. In Nigerian society, these tribal characteristics are symbolic not just culturally but determine how an individual may be treated. For instance, the tribal marks originated in the early days of the development of Nigeria when there were ethnic and tribal wars. Due to these tribal wars, different tribes sought to find a way to identify people of their tribe; hence they began marking their faces. The marking of faces is still done today in Nigeria but mostly as a respect to the history and culture of Nigeria in general and the ethnic tribe in particular. Tribal marks are however also done for beautification. As a result of this history, talking about culture can be a ‘loaded’ conversation. I experienced this while interviewing a research participant. After going through personal introductions with the research participant, the purpose of the research, ethics guidelines and getting the audio recorder set, this research participant stated quite clearly:

> *“Before we start, I am not going to tell you my name, tribe and state of origin.”*

The interview had not even begun, and the research participant was already saying this. When asked why such a statement was made, the research participant claimed that anything that could be linked to a tribe might potentially create some bias.

7.2.1 Acknowledging Differences in Tribal Culture

The findings indicate that differences in tribal culture are both acknowledged and at the same time overlooked within the organisation. A research participant insight into tribal diversity:

> *“We need to share knowledge through any means. There is no restriction. It is something [that is knowledge] we just need to promote as the cultural difference is a reality. There is nothing we can do about that [that is a cultural difference].”*

This echoes the views of employees in the organisation. The first is that knowledge transfer as an organisational practice had to be done by any medium available to employees. The second is that employees acknowledge the tribal differences between their colleagues, and it has been accepted as reality besides it is something all Nigerians have lived with since the creation of the country. The third view is the feeling of helplessness associated with cultural differences. It is an acceptance of what is, and employees go about their job knowing that it cannot be changed.

7.2.2 Overlooking Differences in Tribal Culture (Denying its Existence)

After acknowledging the differences in tribal culture, employees then do their best to overlook these differences. They consider these tribal differences as natural. A research participant states:

> *"There are some things you cannot take out culturally if we are from the same village whatever, there are some… It is just natural, but when it comes to the job, we try to play that down."*

The differences between people as a result of their tribe is overlooked because of the job. As stated above, employees try to "play it down" which means there could be issues between national culture and knowledge transfer, but it will not be acknowledged. These cultural differences are "played down" using organisational practices like company orientation. The research participant further states:

> *"It is part of the orientation when you come into the firm; there is what you call induction, it takes like a week or two. Mission ignition we call it, so,… so it is part of the orientation, yes you make friends, and you try to be closer to someone from your village or the other, but when it comes to the job, in fact, part of our core values strength from diversity, its somewhere there."*

The management of the organisation is aware of these cultural differences. Company orientation is used to indoctrinate new members into the organisational culture which does not recognise these differences in culture officially. This research participant's point is that even though during the orientation process, employees make friends with others from their village, they respect the organisational values of putting aside any tribal differences in order to do their job. Rather proudly the research participant points to a banner which shows one of the core values of the organisation as strength in diversity. Another research participant similarly reported:

> *"Everyone is one, but you just have to understand people are different, but once it is professional, everybody is one. They do not care whether you are Igbo or Yoruba; this is the time for work, so it does not matter. Once it is professional, it is professional*."

Research participants emphasised the need to be considered as one united workforce irrespective of tribal differences. Reference is made to two of the major tribes in Nigeria namely Igbo and Yoruba as having no effect on knowledge transfer among employees. Employees see the organisation as a professional place of work and act professionally and emphasise the need to be professional. Employees appear to be reassuring themselves of the professional setting of the organisation when talking about tribal or national culture. It provides some insights into knowledge transfer in such a multicultural environment (i) it is as they say – a professional environment (ii) if it is as professional as they claim, they question whether other employees have been "unprofessional".

7.3 Tribal Diversity and Knowledge Transfer

After acknowledging that there are tribal differences among employees which are overlooked, employees follow the organisational creed of diversity and inclusion. The idea as to whether cultural differences affect knowledge transfer is mixed. A research participant [learning and development personnel] reports that there are influences of ethnic and national culture on knowledge transfer:

> *"The ethnic and national culture does influence knowledge sharing, but officially due to diversity and inclusion, there is the aim to transfer knowledge in an acceptable form."*

From this data excerpt, it can be inferred that ethnic (that is tribal culture) and national culture determines how well employees engage in knowledge transfer. Knowledge transfer occurs through various mediums such as one-to-one interactions, mentoring, brainstorming session, e-learning platforms and others. This research participant is trying to communicate the tension between organisational culture and the tribal and national culture. While the tribal and national culture affects how well an employee engages in the knowledge transfer process, it appears that the intended outcome of knowledge transfer initiatives is not readily achieved. However, in adhering to organisational policies of diversity and inclusion, the learning and development personnel notes that transferring knowledge through the right format in a positive step in the right direction. The acceptable form of knowledge transfer being referred to here is using the common language – English Language and taking part in required knowledge management initiative such as training and mentoring.

Other research participants, however, feel that tribal and national culture does not influence knowledge transfer. The view is that if the national culture influences knowledge transfer, then there are biases to certain tribal groups. A research participant points out that:

> *"We really do not have all that cultural divide like that.*
>
> *I: There is no cultural divide, you mean…?*
>
> *A: Yes. There is no bias, and it is a firm policy that there is you know […]. You have freedom of speech, of expression, of belief, of […], so that is never […] in your best interest it should not even come up [that is cultural bias]."*

This research participant struggles with the idea that national culture influences knowledge transfer and gives conflicting signals as to the true impression of the situation. First, the research participant states that there is no cultural divide "like that" meaning there is but not enough to be problematic to the organisation's knowledge transfer process. When prompted to elaborate, the research participant emphasises that there is no bias because of the organisational policy on knowledge transfer and diversity and inclusivity. Even though several examples of why there are no cultural biases in knowledge transfer are given, the research participant concludes that instances of cultural bias are not tolerated, and it would be at the detriment of the employee to do otherwise.

Another research participant echoes similar views of cultural diversity among employees and knowledge transfer:

> *"We do not see diversity as a problem. Let us build strength from it. So, in any way, I mean it could affect social life. So, when I do something, for instance, a ceremony that is only done in my local area, I mean you get somebody from here to go, the person understands it but maybe it is not something I am used to where I come from, so I may not come, so that is social, so which there is nothing we can do."*

This research participant is pointing to social interactions outside of work. Where cultural differences are not seen as affecting knowledge transfer at work; it instead precludes an employee from attending social engagements which are different from known tribal traditions.

7.4 Unfamiliarity with the Environment

Employees' perception of the influence of national culture on knowledge transfer is mixed. Tribal cultural diversity is seen as constant in the organisation which can only be controlled through organisational culture. The findings show that organisational values and practices are used to mediate any influence of national culture. As discussed in chapter 6, professional service firms are collaborative and competency-driven, and it could explain why employees say they set aside any issues they have about tribal culture and engage in social interactions which promote knowledge transfer. Organisational culture to some extent has, therefore, become the overarching culture in these organisations. These cultural changes are manifested in using a common spoken and written language – English Language, open plan offices, addressing other employees by their first name, mentoring, providing altruistic support to other employees and many others. The result of this interaction of organisational culture and preconceived national culture creates an unfamiliar work environment. It is considered unfamiliar because the work environment is strange and unfamiliar in the sense that the culture is mission-driven but conflicting. A research participant says of the environment:

> *"So, when you come in, and you meet a system where it looks like everyone wants to teach you… Some people react to it in some ways; because at the end of the day, like I said before this is one of the few places or one of the few professions were you really need to keep being updated on what exactly is the right thing."*

Due to the competency-based nature of the organisation, employees strive to be their best and keep updated on their knowledge. The knowledge transfer goals of the organisation which employees emulate to improve on their professional practice then mean that every employee is somewhat an expert on specific topics. As the research participant points out, everyone in the organisation is willing to share their knowledge and educate their less knowledgeable colleagues. The expert mentality is one that is not favourable to other employees because of their cultural background. It was noted that some employees were not comfortable with the environment because of the age of their mentors or "teachers". A research participant points out:

> *"Culture affects the way you say knowledge because, for instance, we are in Nigeria and in Lagos which is a Yoruba land, so it is perceived that the older you are, the more knowledgeable you are and it is rare to accept a younger person's perspective. I have worked abroad, and there is no issue with age and experience going hand in hand."*

The research participant's point illuminates issues of power distance which guides some employees conduct but are not experienced in other countries (Hofstede *et al.*, 2010). The relationship between age and experience is underpinned by power relations which are only relevant in the national culture but not in the organisational culture. Based on national culture, a person's age means that they have more experienced than younger members of the social group. However, in the professional service firm as well as in other organisations, the person with experience is not usually the oldest. The research participant goes further to point out that the Nigerian culture must be "pushed" aside to allow for effective knowledge gain and transfer.

> *"So, in Nigeria, there is a long way to go in pushing culture aside. Diversity and inclusion pushes [sic] aside the prevention of knowledge gain."*

In referencing Nigeria, the research participant points to the collective culture and mental programming of the employees. Here again, the tension and contradiction of the employees as to their perception of knowledge transfer and national culture becomes evident.

7.5 Discussion

These research findings presented in sections 7.2, 7.3 and 7.4 will be discussed in the light of extant research. With the view of understanding employees' perceptions of national culture on intra-organisational knowledge transfer, interesting insights which found. These insights point to the tension that exists between organisational culture, tribal culture and national culture. As a heterogeneous society, Nigeria is home to many tribes each with their traditions although they all have overarching cultural values. Using Hofstede's cultural model, Nigeria scores high in power distance; masculinity, indulgence and uncertainty avoidance; and low in individualism and long-term orientation (Hofstede *et al.*, 2010). This means that Nigeria is a largely collectivist society which favours social interactions between in-groups than out-groups. It is also a society which recognises power relations and that power will be unequally distributed among members of the society (Hofstede *et al.*, 2010). Finally, the cultural model by Hofstede pre-supposes that Nigerian is a masculine society driven by achievement.

Cross-cultural research in knowledge management argues that collectivist societies engage more in knowledge transfer (Chen *et al*., 2010; Michailova and Hutchings, 2006; Nafie, 2012). This means that individuals are more likely to engage in social interactions and transfer their knowledge to other members of their group. Such results indicate knowledge transfer thrives when there is group affinity. The research findings support this view as the employees were willing to engage in knowledge transfer both for themselves as well as their colleagues. Research exploring the role of national culture and knowledge transfer have mainly been comparative of different countries (Chen *et al*., 2010; Cegarra-Navarro *et al*., 2011). However, the present research though conducted in one country – Nigeria had several tribal cultures making it a complex and multilingual society. This is evidenced by the results which are mainly mixed because in Nigeria, collectivism is portrayed by having a common goal with family, kin, friends and co-workers of the same tribe (Osunde *et al*., 2015). The findings also indicate that employees face not one but three cultures namely the organisational culture, tribal culture and national culture which they often find to be conflicting but accepted as the norm. The Nigerian government try to play down this conflict by treading a narrow path between loyalties to various tribes in order to minimise inter-tribal hostilities. These inter-tribal hostilities are downplayed by the Nigerian government focusing on a national message which portrays one national culture as opposed to several tribal cultures. The purpose of this message is to forge unity in diversity by imposing a uniformity of cultures despite obvious cultural diversities (Oyedele and Firat, 2018).

Employees see the national culture as unifying, and everybody as one which would mean everyone is readily collaborative and therefore engages in knowledge transfer practices. The unified view of culture is based on the past traumatic history of the country which was steeped in civil war and unrests. The Nigerian constitution sought to prevent tribal segregation by establishing the National Youth Service Corps (NYSC) which emphasises a spirit of selfless service and oneness "irrespective of cultural or societal background". There is, therefore, an acknowledgement of time and history in the conducting of business activities (Trompenaars and Hampden-Turner, 1997). The history of Nigeria has caused the Nigerian people to practice the *silent voice*; to see but not acknowledge. The *silent voice* is evidenced in the employees' inability to articulate clearly their perception of knowledge transfer and national culture. Another reason for this silent voice could be that employees' focus on being professionals while at work. This is because employees are torn between openly showing loyalty to their tribe in the workplace and conforming with the national directive and culture of unity in diversity.

These findings pose another puzzle which is: do individuals and organisations want to acknowledge any conflicting cultural differences? The research shows that the question of influence on cultural diversity on knowledge transfer will not readily be discussed because it contradicts with organisational values. Cultural conflict and discrepancies have become the basis of minor disagreements and seen as natural. There is a sense of helplessness to the situation. There is some understanding as to why research participants say cultural bias exists and at the same time deny their existence. The reason for this is:

1. Wanting to keep in line with the global headquarters of the organisation that is by sticking to the global framework. This global framework does not consider and perhaps does not care about any tensions that may exist between organisational members. The method of addressing any underlying tribal tensions is by ensuring (a) the goals, visions and objectives of the headquarters and local organisation are emphasised (b) enforcing organisational values by removing symbolic aspects of the tribal culture such as mode of dressing and mode of address as if it could diminish the cultural tension.
2. Wanting to keep in line with the written constitution of unity and peace. (a) based on the cultural and political history of the country (b) after the civil war, the Nigerian government took several steps to make sure that the country was not devastated in the same way (c) the growth of unity schools and youth service programmes are some of the ways the government attempts to have control over cultural differences. These programmes aiming to maintain the united view of the nation is so integral to the Nigerian society that every University graduate must undertake the Youth Service Programme in order to get a job.

These reasons prevent employees' from voicing their opinion and displeasure about tribal culture or national culture differences on knowledge transfer. Despite the government programs to ensure all tribal cultures have harmonious relationships and as it pertains to the present research ease in knowledge transfer among all employees, there is still some tension. This tension is prevalent in all aspects of the society and even extant research for example Anibaba (2013) showed that some employees struggled with power distance as they felt superior to certain groups of people such as women, older employees and younger employees.

It would be short-sighted to argue that cross-tribal barriers have been removed within organisations by the mere establishment of a sound knowledge management framework. It could also portray such a knowledge management framework as creating a utopian organisational environment which is far from it. Instead, these cultural tensions create an opportunity for the organisation to promote its own culture which means all employees regardless of tribe work towards a shared goal, organisational values and practices. The organisational environment becomes unfamiliar to outsiders as a culture of learning takes precedence of national culture which is based on hierarchical power relations.

7.6 Conclusion

In this chapter, the findings on employees' perception of national culture and knowledge transfer are discussed. The results highlight the inadequacies of existing cultural models to evaluate how the tribal culture or a multi-lingual culture can influence knowledge transfer as they do not consider tensions that may exist within the national culture. This research has shown the importance of time on a nation's culture which determines an individual's behaviour at work. The results indicate that engagement in knowledge transfer is purely for self-interest and survival in the workplace as well as for altruistic reasons. This attitude, however, specifies the individualistic tendencies of the Nigerian society.

The findings suggest that Nigerian employees embody national culture beliefs and values which are grounded in its cultural and political history. This national culture belief challenges employees professional self which is built on the values and practices of the organisation's culture. Based on conversations with the research participants who use words like "natural", everyone as "one" and strength in diversity, while these are all true, it shows the mental programming of the individuals and also the positive side of such cultural identity, which is to establish peace and unity in all facets of the Nigerian society. Therefore, employees' perception of national culture on knowledge transfer is that (a) It does not hinder knowledge transfer (b) It brings to bear the organisational values which they feel should be the best evaluator for the workplace. There is, therefore, a conflict between individual tribal culture, organisational culture and national culture. There is tension between tribal affiliation, what/how the Nigerian society expects to portray themselves and how the organisation with international affiliation expect them to behave at work and keep with organisational goals and values (identity issues). This tension even in collectivistic/individualistic framework creates contradictions as to the perceived influence of national culture on knowledge transfer.

CHAPTER EIGHT

CONCLUSION

8.1 Introduction

This chapter will present the main arguments in the thesis and describe the theoretical and practical contributions of this study. The limitations of the study and future directions of this research are also covered then concluding thoughts are presented.

The aim of this research was to explore employees understanding of the organisational and national cultural complexities influencing knowledge transfer within professional service firms in Nigeria. As such, the study attempts to show the employees understanding of the organisational and national cultural complexities influencing knowledge transfer. In doing so, employees perceptions of organisational culture and national culture are explored. The results provide strong support for the influence of culture on the knowledge transfer process as well as employees willingness to engage in social interactions which promote knowledge transfer. The research offers three main findings into cultural influences on knowledge transfer.

The first finding has to do with the enablers of knowledge transfer. The research showed that trust is built by creating an environment for effective knowledge transfer. Employees evaluate whom to trust and approach for knowledge through cultural artefacts which were designed to show organisational members as equals and create feelings of trust. These cultural artefacts such as physical settings, mode of communication such as shared language and terms of address and mode of dressing help build this feeling of trust among employees. The relationship between human responses and physical settings are not well known (Kim and Young, 2014) and cultural artefacts have not been investigated as it pertains to knowledge transfer. However, the results show that physical layouts (Vischer, 2008) and other cultural artefacts promote employees knowledge sharing behaviour. This is because these cultural artefacts remove barriers such as communication and social interaction.

The findings also show that organisational culture influences employees knowledge transfer practices and willingness by encouraging them to develop human capital through the strengthening of professional practices and awareness of the business environment. The dynamic business environment in which the organisations are located also provided interesting insights into the use of knowledge transfer to maintain credibility and legitimacy in the firm through knowledge transfer. Knowledge transfer was also used as a means of helping other less knowledgeable colleagues through altruistic helping, establishing the link between knowledge transfer and organisational citizenship behaviour.

Finally, the third finding of this research is that employees struggle with the tension between tribal, national and organisational culture in a multilingual and heterogeneous society. The results also show the inadequacies of cultural models to explore culturally diverse societies. The employees, however, were shown to have a conflicting interest as they struggled to maintain their professional identity in the face of a tribal culture which is steeped in years of cultural and political history. These findings also highlight that employees in Nigeria are helpless to the cultural tensions between tribal, national and organisational cultures meaning they accept situations as there are, regarding it as normal. These findings highlight the critical role of culture as creating a supportive and collaborative environment which is essential to the knowledge transfer process.

8.2 Contribution to Theory and Practice

The findings of this research make some contribution to theory and practice which illustrate and enhance research debates in the area of knowledge transfer and culture. The contributions of this thesis are presented in two sections below.

8.2.1 Theoretical Contribution

The findings provide three main contributions to knowledge management as a discipline. The first contribution is in the area of intra-organisational knowledge transfer. For knowledge transfer to occur, you need people and space. In the context of organisations, space is presented as a component of an organisational culture known as an artefact. This cultural artefact has often been neglected in favour of cultural beliefs, values and assumptions as they are considered more important in explaining the relationship between knowledge transfer and organisational culture and able to influence long term changes within the organisation. Providing empirical research into knowledge transfer in a heterogeneous society, this highlights the importance of cultural artefacts such as physical settings and shared (common) language as a significant influencing characteristic in the promotion of social interactions which instigated knowledge transfer. This adds to the research in international business on the value of cultural components such as language in the conducting of business practices, especially in a multicultural setting. The findings also show that employees read one another in order to develop social interactions in a bid to share knowledge. Reading occurs through building rapport, being open and portrays inquisitive behaviours to their colleagues. Cultural artefacts such as shared language, terms of address and physical space are the first step and missing link in any knowledge management initiative. This is because they open the channels of communication to allow for the realisation of organisational goals and objectives.

This research contributes to knowledge transfer and national culture research based on the socio-cultural perspective at the individual, organisational and societal level. The study contributes to knowledge transfer practice in Nigeria. The present research shows that despite the tensions which exist between the tribal, national and organisational culture, employees can engage in value-creating behaviours. Such behaviours help in building their credibility and legitimacy. The research investigating knowledge transfer and national culture should be extended into heterogeneous societies as they provide new insights into how organisational cultures are set up. National culture helps promote the organisational culture which employees identify with.

8.2.2 Practical Contribution

The final contribution of this research is practical providing insights into knowledge transfer in professional service firms. Knowledge is essential to deliver services to clients in professional service firms (Morris *et al.*, 2012). This knowledge involves knowledge relating to their job as well as knowledge of the clients business. The competency driven nature of professional service firms makes employees question their knowledge. When employees' self-assessment falls short, sense of self-worth drives employees to seek knowledge. This prompts knowledge transfer to prevent future embarrassment in order to save face (Huang *et al.*, 2008). Where face-saving is considered a negative social orientation (Ding *et al*. 2017), the present research shows instead face-saving in the context of professional service firms are a favourable disposition to learn and to avoid negative evaluation (Keil *et al*., 2007). Employees can use the collaborative culture of professional service firms to take ownership of their knowledge which leads to personal affinity with the organisation's goals (Lucas, 2010). When employees feel more confident in their knowledge, they engage in altruistic behaviours towards colleagues (Podsakoff *et al*., 2000; Farh *et al*., 1997). Employees engage in this behaviour as they believe they are doing something meaningful to others (Cabrera and Cabrera, 2002). Thus, knowledge transfer is not as 'sticky' when the intentions are self-serving. This suggests that organisational culture provides an enabling environment of self-directed learning when employees identify with the organisation's goals and values.

8.3 Limitations of the Research

In chapter four, the methodological choices, the position of the researcher and political history and culture of Nigeria were discussed. While the natural setting of this research afforded a different perspective by extending the research on cultural influences of knowledge transfer to less explored and heterogeneous societies, there are some limitations which can be addressed by further studies in this area.

The first limitation has to do with the national culture and its relation to time and method of data collection. National culture is a much more difficult concept to analyse (Simonin, 2004) especially when considering a country like Nigeria where there are diverse cultures within the country. Using semi-structured interviews collected meant the data was based on research participants self-reporting on their experiences which may be influenced by factors unknown to the researcher. While it is advantageous for getting research participants meanings, I realised during the data collection process that an ethnographic methodology could equally be as advantageous. Ethnography is based on observing people through an extended period (Silverman, 2017). This means the ethnographic approach depending on access, would allow for additional insight into the research participants work processes. Through an ethnographic approach, there would be avenues to attend all knowledge transfer sessions the research participants reported on as well as observe them while at work and study their interactions with one another. This process could possibly have provided more insights into the tension between tribal, national and organisational culture. Additionally, as this qualitative research into cultural influences on knowledge transfer is Nigeria is exploratory, to the best of my knowledge, there are no precedents from this cultural context to assess the results with.

The second limitation of this research is that it focuses on one industry – the professional service firms in Nigeria. While the professional service firm through its specialisation of employees and the kinds of service it provides makes it a possible choice for investigating knowledge transfer as a result of their knowledge management programs, it is not clear if the results from this study would apply in other industries and sectors of the Nigerian economy such as the public sector and small and medium enterprises.

8.4 Further Research

The contributions of this study and the limitations offer insights into developing this research further. As previously mentioned, given adequate length in time and financial resources, a different methodology could be used. For example, an ethnographic inquiry into the cultural influences of knowledge transfer which allowed for observing employees at work could yield some insights. Through this method, employees' interactions at work could be observed to detect any similarities with interview data. Alternatively, a phenomenological approach could be adopted where the employees are interviewed outside of the workplace. Thus, employees may be able to share more experiences they would hitherto not have mentioned within the organisation. Within the organisation, they have a professional identity to maintain and are bound by organisational values. The research provides avenues to conduct further research on culture in Nigeria. Given the cross-tribal tensions in Nigeria, a longitudinal research design to capture knowledge transfer over time could be another methodology to consider for future research. A longitudinal study may show changes in the knowledge transfer process in organisations. For instance, before the civil war in 1967 and after the civil war when government initiatives such as the Unity programmes and National Youth Service Corps were instituted to prevent tribal conflicts. Such a study could also show how organisational structures have evolved over time in response to economic, historical and political dynamics and their implications on knowledge transfer.

The results show that employees working in professional service firms define themselves based on their work and the value they create for their clients. Further research could investigate how organisational cultures in professional service firms' influence employees in developing professional identities. Through this medium, we can see how their work creates shapes their identity and how this enables knowledge transfer. It should also be noted that professional service firms are known for their autonomy, as such, it will be useful to see if the same results will be achieved in another type of profession or organisation such as small and medium-sized organisations. This is because research on knowledge transfer and culture in small and medium-sized organisations has been limited (Empson *et al.*, 2015). A more robust research could also be obtained from a diverse set of firms whether government or private owned.

While not the purpose of this study, the findings show that employees in professional service firms use knowledge transfer to add credibility and legitimacy to their practice. One of the ways they seek to do this is by adding value to the clients they work with. They do this by monitoring the business environment, understanding their clients business and their needs and maintaining quality controls to enable them to meet those needs. This focus on the external environment and customer satisfaction draw similarities with the principles of total quality management such as customer orientation, continuous improvement and organisational culture (Wilkinson *et al.*, 1998), collaboration and training (Ribiere and Khorramshahgol, 2004).

8.5 Concluding Thoughts and Reflections

This study has been an insightful experience into the investigation of knowledge transfer in the context of professional service firms and Nigeria as a nation. It provides the reader with an understanding of the history and cultural complexities of the nation; and how the local culture influences organisational activities. It was interesting to note that as a result of differences in culture and the importance of symbols in the Nigerian society, the culture adopted in the organisation was to reduce the visibility of the tribal culture. While acknowledging the inherent differences between tribal cultures and how it could potentially influence organisational activities, several steps were taken to "push aside" this tribal culture (according to a manager). This study should provide some insight not only into researching knowledge transfer but investigating culture in Nigeria as well as other similarly cultural complex societies.

While conducting this study has proved quite eventful from negotiating access to analysing the data; overall, this has been a rich experience for me as it has helped me develop as a qualitative researcher. Various iterations of seeing through the data and discussions with my supervisors who acted as a critical friend during this process of data analysis proved valuable. The knowledge gained from doing this research process was more than anticipated. Just like the research participants who sought meaning in doing their jobs, I sought meaning and understanding in conducting this research with a view to transferring the knowledge gained from this research to the reader of this thesis.

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APPENDICES

Appendix 1: Initial codes, categories and themes after familiarising with the data

Raw data	Codes	Code Category	Themes
So the kick-off meetings are like as it sounds to say we are starting this engagement, so the most important part of that meeting is to share prior experience on that client or on that client's industry to know what exactly to expect there and also to discuss the audit approach to that particular client's audit.	• Ways of transferring knowledge • Building up less experienced personnel	Knowledge transfer mechanism	Creating independent knowledge workers
…on the job training, knowledge is transferred from one set to the less experienced, so basically that is what we do.			
When you go to the field, you meet with clients, and you gain from both your team and then the client. In fact, you are going to be gaining about the client business; you have to be gaining	• Knowledge Gain • Understanding clients • Evaluating risks	Uses of knowledge management and	Gaining industry expertise

understanding about the client business, their controls, their processes to be able to audit the financial statement, so it is not just the financial aspect of it you have to try to understand the business risk that the client is facing		transfer	
So most of the time you are reading, sourcing for knowledge not only for your own use but be able to apply it in engagement to be able to share, to be able to help someone who comes up with such an issue because it will be embarrassing if someone looks up to you thinking you will help him and in the end you are not able to say something tangible	• Team knowledge • Saving face		
You ask yourself where do you get to know… you know it is dynamic sometimes they can come with a change, something can just change like regulations even the way we were doing things before… a year before, two years before, when I came in 6 years ago the methodology, it has all changed so you have to be up to date with any change and you know change is always… adjusting to change because you may be used to this particular	• Evaluating self against industry practices • Dynamic environment	Keeping up with the business environment	

thing… oh these people have brought this thing again, but you just have to live with it because it is just auditing quality improvement			
We have a quality control, and it is to ensure that audit, for instance, is delivered according to auditing standards	• Service delivery • Maintaining standards • Quality control	Quality control and standards	Sense of quality control over service delivery
On an annual basis, the learning and development department sends learning to every department tailored to departments. As a standard practice, we have a breakfast session which is firm-wide for all units.	• Standard practice • Breakfast sessions • Tailored learning	Organisational standard practice	
We need to share knowledge via that means; there is no restriction. It is something we just need to promote as the cultural difference is a reality, there is nothing we can do about that so	• Mandatory knowledge sharing • No cultural bias • Helpless • The reality of different cultures	Acknowledging differences in ethnical culture	Manifestations of culture

There are some things you cannot take out culturally if we are from the same village whatever there are some… It is just natural, but when it comes to the job, we try to play that down, it is part of the orientation, you when you come into the firm, there is what you call induction, it takes like a week or two, mission ignition we call it, so,… so it is part of the orientation, yes you make friends, and you try to be closer to someone from your village or the other, but when it comes to the job, in fact, part of our core values strength from diversity, its somewhere there	• The constant presence of culture • Natural Behaviour • Play down differences • Company orientation • Strength from diversity • Core values	Overlooking differences in ethnical culture (denying existence)	
Everyone is one but you just have to [sic] understand people are different, but once it is professional, everybody is one. They do not care whether you are Igbo or Yoruba; this is the time for work, so it does not matter. Once it is professional, it is professional.	• Everyone as "one." • Understanding differences • Not caring for differences • Maintaining a professional outlook	Promoting professionalism	
		Organisational strategy	

We address everyone by their first name even partners… When we first came here, we were encouraged to address people on a first name basis. That is the policy, and I think it must have been in place before we even came in. So, we were encouraged to address people on a first name basis. At first, it was odd because I really did not understand what they were trying to do, but later we were told that okay you were told to address people on a first name basis so that you don't see anybody, so you don't see a gap so to say between you and probably your superior. Now if I am addressing, if I am talking to you on a first name basis there is this will I say there is this rapport	• Addressing everyone by the first name • Company policy • Uncomfortable and unusual • Seeing everyone as equal • Promoting harmony	Mode of communication	
Apart from the global framework, tailored to fit the culture, how you say the name (addressing staff by their first name)	• Global framework • Tailored to local culture • Addressing staff by		

	the first name		
Culture is the total way of life of the people, and B Corp has its own culture. Before you see three people, you will notice this in their dressing which is usually formal. Suit-wearing is relaxed on Fridays but compulsory on other days to reflect a formal organisation, and in addition, you see everyone with their laptops.	• Own culture • Formal attire • Compulsory • Formal organisation	Mode of dressing	
Another of our core values is that there must be a collaboration	• Core value • Collaboration	Core values	
When it comes to the job, in fact, part of our core values strength from diversity, its somewhere there	• Core values • Strength in diversity		
The door is open	• Open door policy		
See through glass, no hidden agenda, remove or reduce the African culture	• Glass covered offices • Nothing to hide • Stripping away the African culture		

So, when you come in, and you meet a system where it looks like everyone wants to teach you, some people react to it in some ways because at the end of the day, like I said before this is one of the few places or one of the few professions were you really need to keep being updated on what exactly is the right thing to do because a lot of things are changing. So when you come in like that, I am giving that example may be using age and if I go in the direction of culture, some people might seem like this person who is talking to me in this manner, who just wants to share knowledge might be thinking this person is not my mate or stuff like that and they might affect the flow of communication and hence the flow of knowledge. So, culture, it could affect the flow.	• Entering a new environment • Everyone is a "teacher." • Updating knowledge • Dynamic environment • Culture • Recognising inequality in the age • Flow of communication	Age, Seniority, Experience	
Culture affects the way you say knowledge because, for instance, we are in Nigeria and in Lagos which is a Yoruba land, so it is perceived that the older you are, the more knowledgeable you are and it is rare to accept a younger person's perspective. I have	• Regional location • Age • Experience		

worked abroad, and there is no issue with age and experience going hand in hand.			
In Nigeria there is a long way to go in pushing culture aside; diversity and inclusion pushes aside the prevention of knowledge gain	• A lot of work to be done • Diversity preventing knowledge gain	Effects of diversity	
We don't see diversity as a problem, let's build strength from it so in any way, I mean it could affect social life, so when I do something, for instance, a ceremony that is only done in my local area, I mean you get somebody from here to go, the person understands it but maybe it is not something I am used to where I come from, so I may not come, so that's social, so which there is nothing we can do about it but as to knowledge sharing, no	• No issue with diversity • Diversity affects social life		
There are clusters based on ethnicity for example in a knowledge sharing session; people can switch from English to Yoruba because of the dominance of the ethnic groups like Yoruba. Sometimes, this could be as a result of their inability to express	• Ethnic clusters • Language • Ethnic dominance • Inability to express		

their ideas in English	self		
The ethnic and national culture does influence knowledge sharing, but officially due to diversity and inclusion, there is the aim to transfer knowledge in an acceptable form.	• Influence of culture • Official “recognition” of diversity		
Yes, I find it easy because I am expressive; so, I do not find it difficult to walk up to people, some other persons might find it difficult maybe initially but for me, I find it easy	• Expressive • The perceived difficulty for others	Self-interest	
There is no bias, and it is a firm policy that there is you know… you have freedom of speech, of expression, of belief, of … so that is never… in your best interest, it should not even come up.	• No bias • Company policy • Freedom of expression • Personal interest		

Appendix 2: First categorisation of data

Theme: Knowledge Transfer

CATEGORY	SUB-CATEGORY	CODES	DATA EXTRACT
People	Personality traits of the knower	• Being approachable • Being open • Building rapport	• You find the person more approachable than even the person you are working with directly (A10) • But it also has to do with how open are you, how approachable do people find you. So, openness is key • all you need to do is ask questions then also build rapport with people – that is the most important thing (A4)
	Personality traits of the receiver	• Being inquisitive – constantly asking questions • Being friendly • Being expressive • Taking responsibility for learning	• You ask them questions, what have you done, do you know this, do you know that. You just ask questions (A15) • You have to [sic] be very friendly, so you will be able to understand people first before you approach (A9) • I find it easy because I am expressive; so, I do not find it

			difficult to walk up to people (A16)
	Motivation	• Lack of professional knowledge • Personal growth and improvement • A test of knowledge • Helping others • Passing evaluations by management and HR	• you are not a professional in audit, or you are not an audit professional, so you have to [sic] start from scratch (A16) • So, most of the time, not just for personal growth but also to help others because here you are meant to improve (A5) • Now if you have no knowledge of it, you might not be able to bring anything to the table, and all these things also play out in evaluation of your performance (A5)
Practices *(Knowing in action*)	Training	• Updating knowledge on industry standards • Preparing for client engagements • Promoting efficiency • Sharing experiences	• it is something that is necessary for us as a firm because we are in an industry that is always changing, new standards are always rolling out (A16) • So, most of the time you are reading, sourcing for knowledge not only for your own use but be able to apply it in engagement (A5) • Because in the work of audit, we talk about efficiency a lot, so new approaches that are more efficient are usually developed, and the only way to pass it across is through training and the e-learns (A16)

	Learning	• Building leaders • Learning from client engagements • For improvement and self-development • Through feedback	• Readers are leaders, the more you read, the better you write (A8) • They tell you what to do; you do it yourself, then you ask for correction, you get feedback (A15)
Processes	Tacit knowledge: Social interactions	• Consultation/face-to-face • On-the-job training • Mentoring/Coaching • Peer group learning • Buddy system • Team discussions	
	Tacit knowledge: Training sessions	• Classroom training • Industry training • Departmental training • Exchange programs	

	Tacit knowledge: Meetings	• Brainstorming sessions • Breakfast sessions • Town hall meetings • Taking stock meetings • Kick-off meetings	
	Explicit knowledge: Updates	• Weekly alerts • Emails • Internal memos	
	Explicit knowledge: Organisational repository	• Library • Website • Databases • Company manuals	
	Explicit knowledge: Technology	• Phone • E-forms • Website • Databases	

Theme: Organisational Culture

CATEGORY	SUB-CATEGORY	CODES	DATA EXTRACT
Who we are and what we do	Nature of the organisation	• Providing mental prowess • Selling knowledge • Selling time • Understanding the audit profession	• We are not producing or manufacturing products but provide mental prowess (A8)
			• We sell the knowledge, so it is even in the best interest of the company to ensure that the knowledge is readily accessible (A10)
			• the company itself is a professional firm, and they sell time (A3)
			• Within our own context, I will say knowledge is first of all [sic] your understanding of what auditing is about (A16)
	Nature of the employee	• Highly educated and qualified individuals	• People here are very qualified, professionally qualified; for example, I have CIPM, HR MNIM, BSc (A8)
Artefacts: *How the organisation teaches us to behave*	Physical settings	• Open office spaces and "see-through offices."	• Open plan layout of the office as well as offices with glass where you can see through (A1)
	Mode of communication	• English language • Addressing everyone by the first name	• When we first came here, we were encouraged to address people on a first name basis. That is the policy (A5)

	Mode of dressing	• Formal attire	• Before you see three people, you will notice this in their dressing which is usually formal. Suit-wearing is relaxed on Fridays but compulsory on other days to reflect a formal organisation (A8)
Values		• Commitment to clients • Ensuring goal congruence between the employee and the organisation • Performance measurement	• We are all very happy to attend these training and we are happy to but sometimes because of commitment, so the culture on hand is we want to get there quickly, but we have commitments like clients (A13)
			• As you also climb the ladder, like I said the training programme is now tailored towards achieving, of course, there have to [sic] be goal congruence, towards achieving both the organisational goal and also your own goal (A2)

Theme: National Culture

CATEGORY	SUB-CATEGORY	CODES	DATA EXTRACT
How we are seen and perceived: *As a country* • Individualism/Collectivism (IDV) • Power distance (PDI) • Uncertainty avoidance (UAI)	Reasons for acquiring knowledge	• For the self vs the team • Preparation for engagements	You have to [sic] work for yourself and your team (A15)
	The knowledge expert	• Age • Length of experience	the first contact is the audit leader, so he has been around for close to 30 years, so we have issues that we probably do not know and do not know how to deal with it (A1)
How society teaches us to behave: *As a people in society (silent voice.* *to see but not acknowledge)*	As a unified people	• Everyone as “one.”	you just have to [sic] understand people are different, but once it is professional, everybody is one (A15)
	As people with differences and bias	• People as different	
How we see ourselves and how we are to behave: *As people at work*	Reasons for acquiring knowledge	• For the self vs the team	You have to [sic] work for yourself and your team (A15)

• Universalism vs the particular • Individual vs collective • Neutral vs affective • Specific vs diffuse • Achievement vs prescription	The knowledge expert	• Preparation for engagements	sometimes if you do not attend that particular training [sic], you will be unprepared for the next assignment that you are going to (A13)

Appendix 3: Refined codes, categories and themes used in the study

THEME 1: BUILDING AN ENVIRONMENT OF TRUST AND OPEN COMMUNICATION	
CODE CATEGORY	**SELECTED DATA EXCERPTS**
Cultural Artefacts of Open Communication	*Physical settings of the organisation* "The open plan layout of the office, as well as offices with glass where you can see through, foster the environment for knowledge sharing." "Where there are offices, it is made with see-through glass or partly covered by the glass; you can see who is in the office and could just walk into someone's office if you need their attention." *Mode of communication: Language (oral and written)* "There is a Yoruba man here who is my friend. When it is just the two of us, we can change (switch from English) and start speaking in Yoruba but if somebody else approaches us, for example, an Igbo person, I know he or she may not be able to understand us so that I will switch back to English. This is just so for social or informal settings." "There are clusters based on ethnicity. For example, in a knowledge sharing session, people can switch from English to Yoruba because of the dominance of the ethnic groups like Yoruba. Sometimes, this could be as a result of their inability to express their ideas in English." *Terms of address* "When we first came here, we were encouraged to address people on a first name basis. That is the policy, and I think it must have been in place before we even came in…" "…Like I said before, we address everyone by their first name even partners…" "…How you say the name [addressing staff members by their first name] … remove or reduce the African culture. These are all strategies to keep the knowledge flowing." *Mode of Dressing* "Before you encounter three people, you will notice their dressing which is usually formal. Suit-wearing is relaxed on Fridays but compulsory on other days to reflect a formal organisation, and in addition, you see everyone with their laptops."
Attributes of the 'Knower'	*Being approachable and open* "…Well, even though it is formal kind of, because it is about work, but I have no obligation [to interact with the person], but I could still go ahead and speak to him or her. So, you find the person more approachable than even the

	person you are working with directly." "At some point, you may want to say that the longer time you have spent [in the company] means you know more, but it also has to do with how open are you, how approachable do people find you. So, openness is key because even though you have all the knowledge, if people feel like – they cannot talk to this person; or walk up to this person, or they feel they will be embarrassed by this person, then they would not come looking for that knowledge." *Building rapport (Bond/Affinity)* "Now, if I am addressing or speaking to you on a first name basis, there is rapport…" "…Then also build rapport with people; that is the most important thing…"
Attributes of the 'Receiver'	*Being inquisitive (constantly asking questions)* "There are low barriers [to communication], and you can meet with anybody either at your level [job level, that is], above you [team lead, line manager], you can even meet with managers [partners] to ask questions across units." "All you have to do is ask questions." "Also, you have your friends, your peers. You ask them questions – what have you done about [xyz], do you know [xyz] or how do you handle [xyz]. You just ask questions." Being friendly and expressive "If I am addressing you as a friend, I can come to you whenever I have issues so I think that first name basis actually went a long way to encourage this kind of practice so that you can walk up to anybody." "…You have to be friendly, so you will be able to understand people first before you approach."
THEME 2: MOTIVATIONS FOR ENGAGING IN KNOWLEDGE TRANSFER AND DEVELOPING HUMAN CAPITAL	
Strengthening Individual Knowledge and Value	*Lack of professional knowledge* "Like 90% of people recruited into the firm are people that start from scratch, so that is the trainee associate level. So, at the end of the day, you find out that most people do not have any background in accounting or any background in auditing because of that, it becomes imperative for training to be rigorous right from the beginning." "If you are going to come into audit, you would need to start from scratch, and it does not mean you are not a professional, but it just means that you are not a professional in audit or you are not an audit professional, so you have to start from scratch. You are a beginner! You are a novice!" *Personal growth and development and test of one's knowledge* "The knowledge sharing/training session is for re-emphasis and to build professionals."

	"Everything taught here has been taught before. It is to educate and learn what it is meant for, personally to you in terms of improvement." *Helping others (Altruistic behaviour and human capital interest)* "So, most of the time, most of the reasons for, most of the knowledge sourcing we do is not just for your own personal use. It could be for those coming behind. At times you could even help those ahead of you." "So, most of the time, not just for personal growth but also to help others because here you are meant to improve… I think there is an award for that -the ability to improve and encourage others." *Performance appraisals* "… Part of your development plan would have been that you take up some training and more, and you have a target, and obviously at the end, you should have an actual, so it is part of your appraisal at the end of the day that you have met your target or you have exceeded your target" "There is work pressure, and there is training pressure, so part of your appraisal is that you meet the minimum training requirements for the FY [Financial Year]."
Being Independent Knowledge Workers	*Gaining industry expertise: Understanding clients* "Now, at some point, like after, when I get qualified, that is, I have entered the next stage, I will start applying for exams that is, my qualifications which in the process will also improve my skills. Then the more jobs I am assigned to, the more I increase my skills in audit. You understand? [sic] Then also we have other stuffs [sic] like websites, I do not know if I should call it websites or programs where you read information; not just about the industry, about the company and how the company is improving at different audit guides. So, you have to keep improving your knowledge and skills from there." "Part of that meeting is to share prior experience on the client or on that client's industry to know what exactly to expect there and also to discuss the audit approach to that particular client's audit." *Evaluating risks* "When you go to the field, you meet with clients, and you gain from both your team and then the client. In fact, you are going to be gaining about the client business; you have to be gaining understanding about the client business, their controls, their processes to be able to audit the financial statement, so it is not just the financial aspect of it you have to try to understand the business risk that the client is facing." *Keeping up with the standards of the business environment and quality control* *Evaluating self against industry practices* "You ask yourself where do you get to know [pauses]. You know it is dynamic sometimes they can come with a

	change, something can just change, for instance, a regulation. Even the way we were doing things before that is a year before or two years before has all changed. When I came in six years ago the methodology was different; it has all changed, so you have to [sic] be up to date with any change. You are always adjusting to change because you may be used to this particular thing… oh, these people have brought this thing again [sic], but you just have to live with it because it is just audit quality improvement, strategy from up to down." "At the same time, as bothersome as it may be, it is something necessary for us as a firm because we are in an industry that is always changing, new standards are always rolling out, new frameworks are always coming out. So, people need to be updated about new approaches." Quality control and standards "Because in the work of audit, we talk about efficiency a lot, so new approaches that are more efficient are usually developed, and the only way to pass it across is through training and the e-learns." "We have quality control, and it is to ensure that audit, for instance, is delivered according to auditing standards, we have a quality manual to ensure that."
THEME 3: EFFECTS OF TRIBAL CULTURE DIVERSITY	
Differences in Tribal Culture	*Acknowledging differences in tribal culture* "We need to share knowledge through any means. There is no restriction. It is something [that is knowledge] we just need to promote as the cultural difference is a reality. There is nothing we can do about that [that is cultural difference]." *Overlooking differences in tribal culture* "There are some things you cannot take out culturally if we are from the same village whatever, there are some… It is just natural, but when it comes to the job, we try to play that down." "It is part of the orientation when you come into the firm; there is what you call induction, it takes like a week or two. Mission ignition we call it, so,… so it is part of the orientation, yes you make friends, and you try to be closer to someone from your village or the other, but when it comes to the job, in fact, part of our core values strength from diversity, its somewhere there."
Tribal Diversity and Knowledge Transfer	*Official recognition of diversity* "The ethnic and national culture does influence knowledge sharing, but officially due to diversity and inclusion, there is the aim to transfer knowledge in an acceptable form."

	No bias "There is no bias, and it is a firm policy that there is you know […]. You have freedom of speech, of expression, of belief, of […], so that is never […] in your best interest it should not even come up [that is cultural bias]." *Diversity affects social life* "We do not see diversity as a problem. Let us build strength from it. So, in any way, I mean it could affect social life. So, when I do something, for instance, a ceremony that is only done in my local area, I mean you get somebody from here to go, the person understands it but maybe it is not something I am used to where I come from, so I may not come, so that is social, so which there is nothing we can do."
Unfamiliarity with the Office Environment	*Everyone is a teacher* "So, when you come in, and you meet a system where it looks like everyone wants to teach you… Some people react to it in some ways; because at the end of the day, like I said before this is one of the few places or one of the few professions were you really need to keep being updated on what exactly is the right thing." *Age and Experience* "Culture affects the way you say knowledge because, for instance, we are in Nigeria and in Lagos which is a Yoruba land, so it is perceived that the older you are, the more knowledgeable you are and it is rare to accept a younger person's perspective. I have worked abroad, and there is no issue with age and experience going hand in hand."

Appendix 4: Participant Information Sheet

Lancaster University Management School

Lancaster University Management School
Lancaster
United Kingdom
LA1 4YX

Tel: +44 (0)1524 510752
Email: a.chifiero@lancaster.ac.uk
www.lancaster.ac.uk/lums

RESEARCH PARTICIPANT INFORMATION SHEET

RESEARCH TITLE

Knowledge Management: Understanding the Cultural Context of Knowledge Transfer

INVITATION

You are being invited to take part in a research project with the above topic. To make an informed decision about your inclusion in this project, it is important that you understand why the research is being done and what will be involved in taking part. Please take some time to read the information provided below. If any aspect of the information provided is unclear and you would like more information, do let me know. Thank you.

PURPOSE OF THE STUDY

Knowledge has come to be considered as one of the assets possessed by an organisation and certainly the most important when considering the benefits of this such as the sustained competitive advantage of the organisation and improved insight into conducting daily work activities as well as effectively carrying out a job role. As knowledge is an asset possessed by each within the workplace, the need to transfer knowledge within an organisation has become exceedingly important. The effectiveness of transferring knowledge company-wide is also paramount especially in international businesses where people from various cultures must interact and share the right information which should be easily accessible and prove to be beneficial to all parties concerned including the organisation. This study will aim to explore the various knowledge transfer methods and techniques available to employees, the strengths and weaknesses of these, and as international business, how these methods may differ based on the country location of the business. The country location of the business will aid in understanding how the national culture in which that business is situated affects how its employees transfer and share knowledge. The study will further assess the reasons behind these choices and what may have ensued if tried and tested methods of knowledge transfer in one country office were to be implemented in another country office of the organisation

TIME COMMITMENT

Your involvement will consist of one semi-structured interview session which will take an average of 1 hour, and there is the possibility that you may be contacted after this session just to help clarify the understanding of the researcher as regards the information already provided.

PARTICIPANTS RIGHTS

Your participation in this study is voluntary. You are at liberty to discontinue with this research up to two (2) weeks after initial interview and any data supplied upon withdrawal will be destroyed and not used. However, should you decide to withdraw from the study after two weeks of initial participation, all data provided will be kept and used in the study. You have the right to refuse to answer any questions that is asked of you which you deem uncomfortable.

RECORDING THE INTERVIEW

During the interview, your responses will be recorded through note taking and use of audio equipment. The audio recordings and notes made during this process will only be used for data analysis and subsets of this used in the thesis write-up, presentations and publications. No one other than me will have access to these recordings and will only be used with your express permission. You have the choice of deciding not to be recorded and should this request be made, will be respected.

BENEFITS AND RISKS

The benefits of this study are associated with your interaction with colleagues and gaining valuable experience and knowledge to carry out your job more effectively and efficiently. Through this study, you should be able to identify what mode of sharing knowledge is best suited to you, your work and the kind of tasks involved. The information gotten would contribute to managerial and business understanding of handling knowledge within an organisation and making this readily accessible to everyone in the firm. There are no known risks associated with this study.

CONFIDENTIALITY AND ANONYMITY

The data collected will not contain your personal information, and you will at no point be identified with the information supplied. Also, all data collected will be used in the design of the present research thesis and future presentations and publications and only shared with my research supervisors, external examiners and Lancaster University.

FOR FURTHER INFORMATION

If you require further information about this study, I will be glad to answer any questions at any time. I can be contacted by email at a.chifiero@lancaster.ac.uk, mobile on +44(0)7895544459 and Charles Carter Building C Floor, Lancaster University Management School, Lancaster University, LA1 4YX.

ADDITIONAL CONTACT

Also, should you have any concerns about this project; you can contact the following persons at Lancaster University:

D. Professor Mark Easterby-Smith, Department of Management Learning and Leadership, C09 Charles Carter Building, Lancaster University Management School, Lancaster University, LA1 4YX. His email and telephone number are m.easterby-smith@lancaster.ac.uk and 01524510917

Dr David Simm, Department of Leadership and Management, Charles Carter Building, Lancaster University Management School, Lancaster University, LA1 4YX. His email is d.simm@lancaster.ac.uk and telephone +44(0)1524510931.

Appendix 5: Interview Transcript

I: Can you tell me about the company

A: Now, it is a Nigerian company, even though it is a B Corp global entity, we have a lot of Nigerians basically, but we have Americans, British, Indian, we have other African countries. In fact, our traditional leader is Zimbabwean; he is from Zimbabwe. So, we are going through a transition, and after that, hopefully, we will have a new CEO, but he is from Zimbabwe.

We have the partners, the lady at the end is Scottish, right towards that end we have Ireland, Dutch. If you go towards that side of the building,

Even within here if you look at Nigeria, we have almost different nationalities, representatives, we have the Yoruba, Igbos, Hausas. Anyway, with all the cultural differences and all that

Now, so in as much as we try to promote a B Corp culture, there is no way we can take away the cultural side or orientation of people, due to where they come from, so … however, what we try to do is promote a B Corp culture, we have what we call goal congruence so that we do not have a minority objective when we have a majority objective, firm-wide objective.

Again, we have, if you go to Abuja for instance, where we have staff, you look at the way people relate, in the south here. Generally, we relate much easily across gender, Abuja in. We accommodate that, but because we try to promote one culture, the understanding is there that we have to [sic] work as a team regardless of the cultural background.

When you talk of knowledge sharing, people generally share knowledge regardless of whether you are white, black or regardless of the part of the country you are from, outside the office or outside the work, you can see some relationship. You can see a Yoruba guy here, just the two of us, we can change and start speaking Yoruba, but I have somebody else coming maybe an Igbo person, I know that he or she may not be able to understand us, so I'll switch back to English, so that is just the social or informal settings. So, when we are in meetings, we try to relate in English as much as possible regardless of your cultural background.

So, if there is something I need to share or whatever, it goes around. If I open my mail now and I want to share something… I'm in consumer business audit, if I want to share mail to consumer business audit, there is a group mail that I can just put in there, it goes to everybody, if I want to communicate with a level of staff, associate, or senior staff, everybody in the firm, consulting, advisory, so with that, we need to share knowledge via that means, there is no restriction.

It is something we just need to promote as the cultural difference is a reality; there is nothing we can do about that so… so the bottom line is that we have a goal we want to achieve as a firm and we get everybody's buy-in into that goal, we are always, everyone is ready to sacrifice what is necessary to achieve that goal, so I think that is what helps to drive knowledge sharing

I: Can you tell me about the knowledge management framework you have in place here in the managerial?

A: Please define that?

I: It really is whether there is an established methodology of knowledge. I am not talking about information or data now but expertise, so it is like if there is a knowledge management framework in place meaning is there an established globally or organisational-wide perspective as to how this whole knowledge management framework is set up

A: So as I said early, it is a global structure that we use here too, but we have what we call L&D department, learning and development unit which is under our talent and transformation team – HR, we call it talent and transformation. You know what we have here is people not just staff, so we call them talent.

So talent and transformation unit, so they have a unit under that which is called Learning and Development – L&D unit, so they take care of everything about learning, knowledge management, whatever so maybe if you speak with someone there they may be able to give you detail …. However, the way it operates is that, so we have a financial year and within the financial year, there is some learning that needs to be done. Some will be classroom based, some will be through e-learning, and some will be will do link course too so for the FY, we have what we call the annual learning calendar, so they have that, so they have for different levels too. So when you are an associate they have some learning you have to do which will be done through e-learning, whatever, so when you move to there are some e-learning you have to do when you move to the manager, there is some e-learning you need to do.

So, like I said it is a global structure, but there are supplements we make. We call it supplementation, so if there is a global, there is something we call excellence for an audit now. So, it is always a 5-day programme, but it is to be deployed by the global learning team, so we send some representatives there, and after that, they will come back here, but we can supplement the materials. Supplementation means we add or remove from the global material to take care of our local needs. So, what can I say now, ok let me just cite? For instance, now, when you have repayment of assets for instance, so if you have. For a company with an asset in North-East where there is Boko-haram or the other so that asset is… because in some cases the company will now even be able to get there … so that may not be in the global learning platform because in the US, for instance, there is nowhere you cannot get to so we will have to allow for that here, so if there is any need to allow for valuation of the asset because we will definitely meet it, so we supplement.

However, the learning and development team in each unit you know we are an audit, tax advisory. So in audit, we have audit learning partner who is sitting right beside me there, I'm the NPPD, so I'm involved in that too then, so you have, so if there is anything related to audit, two of us are involved, so we have audit learning manager too who will have to so the three of us will be involved so L&D will take care of the logistics of whatever, then we look at what are we supplementing in this material, so we look at the way to deal with … in our local market which is not available globally then if there is something is probably too generic or advanced when you talk of derivatives which are more of in the developed world, I mean we try to tell people, you can take the knowledge but we have no item of derivative here in the Nigerian market, for now, so you have implied derivatives which are contract must have been embedded… even at that it is still not here yet, but I know it is coming up, and we will get there, but we do not need to bother our people with that for now. So that is it, we take that out. So, I think. I mean I do not know if I answered your question as in structure as in management framework.

I: I am getting an understanding like you said while there is a global initiative what the company wants in terms of knowledge management, you do tailor it down to the specific needs and knowledge you require here. Moreover, of course, you mentioned the people you work with, and you said you were NPPD. What is that?

A: National Practice Protection Director (NNPD)

I: So, in your role as that, what do you facilitate? Do you facilitate any specific knowledge management initiative?

A: So basically, my directorate is more like the QC remit. We have quality control, and it is to ensure that audit, for instance, is delivered according to auditing standards, we have B Corp approach manual to ensure that. So, it is not that we go about checking off, we have a system in place. So there are some processes we need to follow in audit so for instance, if there is no engagement letter signed, you can't go to client office so that means a partner or staff cannot just walk into a client's office with the B Corp name so for that the assistant database that we have created, you can't even create that manual without going through the system, there will be approval levels so the more … that means we are engaged officially so the firm, so you can use the name of the firm, so if anything happens, we know okay, this is the transaction, we deal with this. So that is from the beginning like that, so there are different levels of review, so the engagement levels, so … managers… Quality control partner, quality control managers, so I do all the allocation so that they carry out the process and all that. Just like the QC and even before our report goes out, I ensure that all those levels of review has been done and to ensure there are no issues there and we organise training too. Probably there are new things coming in the industry, whatever, regulatory changes that we know will impact on our business, we send that out to staff.

We actually do a weekly audit alert to say ok this is what is coming to

Part of my work is consultation, part of my work is to consult we have this difficulty blah blah blah we say okay we will look at the standard everything, we will say this is the best way to… So when we get that, we say this is what is available, on an average of 5 per day, so when we get that, at the end of the week, we look at it what is the critical thing we need to come and give to our staff, so do not need to come to terms with all our engagement. So that is like a regular communication we make, but there are others we do monthly, every training we run it and stream it live for Abuja and Port Harcourt guys to join and all that.

So, we deal with training, we do eh annual, quarterly training too. So, I facilitate training too, and I have a team that works with me, facilitation, advisory, … and all that and also, the people that …so we just say just pick a form up and check. We do it according to standard, without having to notify the person ahead of time….

Quality control is all I do. So as I said because my role goes beyond learning that is why we have an audit learning partner, but we still work together because I mean whatever we do on the job is based on what we know which is what we get through learning.

I: So, I got from your understanding. From what you said, I understand that in terms of knowledge sharing, you do a lot of learning, training and all that. Are there other platforms you can share knowledge across to other employees and managers apart from maybe a training session?

A: Normally its usually by email communication because we all have an outlook and everyone have his phone CUG by the firm. So, if I call any of my staff it is free, any of them can call me, you can send a text it is free. So if we need to be on the phone the whole day probably the person is somewhere that there is no internet we can still do that because it is free so got to encourage knowledge sharing because there is no limitation, nothing restraining you from calling up.

I will say aside from e-learning, the classroom-learning some are global some are African because we have African practice too, so we African learning team, the south-African learning team in South-African and we have learning team go there too to develop e-learning too and send it out to the group…Other than that the only way … For example, you are in a client office, I just came back from Benin City we were in a client office for two days in Benin, so if there were to be a training yesterday, there would be no way for me to leave the client office and come here, so if I were to join, I need to join over … It will be streamed live... so I will be there and ask questions, and all that and I think this is the basic way and as I said email communication… so if there is specific information you want to share there are group mails you send to everybody; for instance, mail to the NNPD team and all that. So I think those are the basic things, apart from running it firm-wide, we have quality learning team in each department, so they deal with learning in each department for examples like oil and gas, for instance, energy and resources, those very, specialised industry, so they have some things that some things that are applicable in that session which is not applicable in …, so they deal with things that are specific to them, so they organise training too but those are just the medium platform, e-learning, send by mail and all that, if you want to do a one on one knowledge sharing, you can call on because of the free access.

I: In terms of accessing that one on one… is there a platform where let us say Mr A seems to know more about this and…

A: So we have industry specialist who is about, for example, if it is all about audit, you consult me first, so if it is all about something that has to do with energy and resources, there is someone you can contact straightaway if it has something to do with tax, there is someone you can contact straightway, so those are just specialist in that area that is available for consultation, but then again like I said we have a platform.. we have a short cut we can access it from, so when you click on the platform, there is a dropdown that says who are you consulting, is it audit, tax, etc you populate the form, moreover, it goes to the industry specialist, so I manage the platform, my office manage the platform, to ensure that whatever job is dealt with and so

I: That sounds very wise and apart from the ease of using technology, as technology is easy to link people but are there any other informal ways of sharing knowledge

A: I mean someone can just walk into someone's office and … there is one thing we have besides the general understanding, consultation is not a sign of weakness, it's a sign of strength, so you don't want to say I don't want to be asking people so that they won't think I don't know, sometimes, you can say there is this thing… so you can walk over there and just say hey Mike, this is what I think about this what do you think, and probably you have someone that is more experienced, the first contact is the audit leader, so he has been around for close to 30 years, so we have issues that we probably don't know and don't know how to deal with it and he says okay I experienced something like that … so that is how we get to it.

I: So, would you say the methods you have used so far in terms of the online platform, are they relevant and are they adequate to your needs basically?

A: Yes, they are but always continue to get feedback and continue to improve on it like this one, we call it B Corp e-forms, we started to use it like three years ago. When we first started, there were, so one thing we did not consider is how those want to access it outside the office… so you open it with...

This guy just clicked it; my projector is supposed to come up so you can see. So, this is B Corp e-form here, I have just opened it, so these are different, so because I opened it, this is my name here, so these are… So when we send a proposal to a client, a new client, a prospect, when we issue reports, these are the quality control that I mentioned earlier, and this is for consultation, so initially when we .. if the people are trying to access it like the way we access it now outside, so if you are outside the office, it just takes you to that domain straightaway, so those are the things. I mean there have been improvements there but so far, and I think it has been working well

I: Nigeria is very diverse multicultural, so would you say there is a difference in how knowledge is shared among different people?

A: Because probably the cultural issues create any limitation?

I: Yes

A: I will say no, there are some things you cannot take out culturally, if we are from the same village whatever, there are some… It is just natural, but when it comes to the job, we try to play that down, it is part of the orientation, you when you come into the firm, there is what you call induction, it takes like a week or two, mission ignition we call it, so,… so it is part of the orientation, yes you make friends, and you try to be closer to someone from your village or the other, but when it comes to the job, in fact, part of our core values strength from diversity, it is somewhere there. So we don't see diversity as a problem, let's build strength from it so in any way, I mean it could affect social life, so when I do something, for instance, a ceremony that is only done in my local area, I mean you get somebody from here to go, the person understands it but maybe it is not something I am used to where I come from, so I may not come, so that's social, so which there is nothing we can do about it but as to knowledge sharing, no. Because I think since we normally take that as, the kind of orientation, maybe you want to be a B Corpian … so

I: Okay, thank you.

I: So, have you had the opportunity to work outside of this office whether in Nigeria or abroad?

A: Okay I have had the opportunity to work in the US, I went on GDP – Global Development Programme, for one and a half years, so while I was there, I worked in the US, worked in Puerto Rico then came back and there was a time, we used to be West African Practice, so Nigeria, Cameroon, Ghana/Gambia, so we worked as a practice, so that gave me the opportunity to work elsewhere. I have worked in South Africa before, and because of my role as NNPD, I had to be there for one thing or the other. So, I mean it is…so what we have here because it is a global structure… I think it is part of knowledge sharing so it may be to develop quality and exposure, so we have… we send people on GDP annually, so we have a number of them around that returned, we still have some guys there, and they go in October of the year, they come back in March or April of the other year. Just like 18 months and we have JIT (Just in Time) which is just for three months. So, they can go to the UK, all those other places, sometimes maybe for two months. So, and we have people coming here too, some Zimbabweans just went back, so we do all that to promote the brand across different, so it is part of, just like, as long as you a particular performance record, so you are eligible to go, so the performance… is either you strongly exceeding expectations, just meeting expectation or not meeting expectation, so as long as you are exceeding expectation, you are available,… the information comes through our talent team, and we send it out for people to apply. So, the firm will provide the platform and conduct some interviews and all that and the … going there and all that so,

I: So that is very good. You have a very rich experience internationally

A: B Corp has… provide the opportunity, to, so that is just the beauty of working in a global firm.

I: Based on your international experience so far, would you say there were any differences in the way KM was implemented in those places abroad as opposed to your home office?

A: The only difference I see there is the use of technology; most of those places are advanced, so they improve on that every day. So not just on delivering the knowledge, but in building the materials for the knowledge. So in terms of the e-library, you have a lot of stuff, in fact, and because of the… they are bigger practice than us here, in some of those places, even South Africa has close to 350 partners, and I am not sure, but I think ours is just like 10 to 20% of that. So they have the resources, and they can afford to dedicate some resources – people to be doing research on materials so which is something they have and because we are … they have 20 to 25 people dedicated fully to learning, development, developing materials, developing content and all that. So those are the two things I have seen they have. So, because they have a bigger economy, they leverage on the resources they have. Other than that, our people go there and perform excellently well. Even some, will ask you to stay behind and just stay back. My philosophy has always been to contribute back to the system. If all of us have to leave, this place will never develop. I have a lot of guys there; some return there, some get married there. So, this is just part of life and goes through the system, and a lot of guys are there, I think three of them have been to the US. So, some people go and come back, so it is not really…

I: I was going to ask, you know previously, you mentioned about the importation of practices – what has been learned from globally, bringing it down to Nigeria and then supplement it. Is there a situation, where the reverse is the case?

A: Where we take knowledge over there?

I: Yes:

A: very few instances. Like this (e-form) I am showing you now, there are trying to develop it across Africa, we develop this locally, so it is not available over there, so they struggle. Even in South Africa, SA is a more developed economy, but when they saw this, they were actually impressed because they have been trying to… Like this now, without an audit process, everything you do from the beginning to the end have been controlled, so if I want to know if …they did it or whether they did it well, this is the final report that must be here before our dispatch guy releases the report, so if he can’t find the number in his reference, you can see different names of clients, so if I open this now, it will pick up the management and department to see whether the process is complete, so they don’t have this and they can’t see whether the quality control was done right, so yes few things like this but not really much. Like I said, it is just because of resources. Like here our L&D are more of logistics team, and probably typical human resources this thing, so they are not technical people, so I have audit learning partner and audit learning manager, who also have a full group of business client facing responsibility, so I can't afford to take the two out and just dedicate them for that. That will be too costly. So, you look at the cost-benefit, so it is a small practice. I mean not small but compared to American practice or South African practice, it is a small practice.

I: Thank you so much for giving me an idea as to what to expect in terms of here how B Corp works in terms of knowledge management.

I: How long have you worked with the firm?

A: I joined B Corp in 2005, so that will be ten years. I made partnership last year, before joining the firm, I worked in a bank. That was just my choice anyway; I left, banking when banking job was so good, people were making millions, I just wanted to develop my career in accounting, you do not need to be an accountant to be a good banker but the route to professional services that's why I came back here

I: And your education level?

A: I have BSc in Accounting from OAU Ile-Ife. So, I qualified as a chartered accountant in ICAN, Nigeria, I qualified as a certified public accountant in the US. I qualified as a certified information system auditor also in the US.

Also mentioned the eradication of putting a prefix before calling a name removes that cultural barrier and the open plan layout of the office, as well as offices with glass where you can see through, fosters the environment for knowledge sharing and gaps in seniority and knowledge sharing.

Appendix 6: The Interview Schedule

Topic: Knowledge Management: Understanding Knowledge Transfer in a Cultural Context

SECTION A: Background

Personal Information

- Name (optional)
- Age
- Gender
- Marital Status
- Educational qualification
- Cultural background – ethnicity and country of origin

Company Information

- Name of the company
- Job title
- Position
- Department
- Years in the company
- International work experience

SECTION B: Knowledge Management

- Tell me about knowledge management within the organisation?
- How do you transfer knowledge within the organisation?
- How much influence does the management have on the different knowledge transfer mechanisms you have available to you?
- How do you keep updated on current information and knowledge required for your job?
- How do you get access to the knowledge resources you need for future purposes?
- Where the methods you used adequate and relevant to your needs?
    - What else might have helped in your ease of access to knowledge?

SECTION C: Organisational and Social Context

- What is the organisational culture like in terms of knowledge management?
- Have you had the opportunity of working in different cultures?
    - What was the knowledge transfer process like?
- Does the national culture (and tribal) influence how knowledge is transferred?
- How would you go about obtaining the required information from those members of your organisation whom you regard as more experienced and knowledgeable than you are?
- Do you acquire knowledge in anticipation of your knowledge needs?
- Do you source for knowledge for the benefit of yourself alone?

SECTION D: Other Comments

- Having gone through this interview process, are there additional comments you would like to add regarding?