# Chapter - V

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CHAPTER - V
CREATING A KNOWLEDGE ENHANCING CULTURE
(Ways of Improving Knowledge Creation and Sharing)

5.1. Introduction

In a world in which job security will rest primarily on the competencies an employee brings to the market place, the ability to continue learning and mastering new skills will become a key career advantage for finance professionals in the 21st Century, as opined by Mr. Colin Couson Thomas. Accurate prediction of important trends in both the Accounting field and in the workplace in general besides identifying the skills that will be required to keep up with them is easier said than done.

5.2. Ways to Improve Knowledge Creating and Sharing

Knowledge management is less about managing knowledge and more about managing people and change. This is what Mr. Jessica Lipnack and Mr. Jeffrey stamps believe to be one of their most difficult challenges viz., creating and nurturing a culture where knowledge is valued yet openly shared. It requires strong leadership and changes in both attitudes and behaviours. Knowledge is not a collection of passive entities. Knowledge is dynamic. It is in people's heads. KM is as much about managing people as anything else. The importance of the human and organisational side of KM comes from a variety of sources. Executing a knowledge-based strategy is not about managing knowledge but about nurturing people with knowledge organisations. Every KM project is a culture change project, getting people to realize that they possess certain useful knowledge which can be shared with other individuals. It is a massive behavioural problem.
5.2.1. **Organisational Enablers:** These are the conditions created by top management for knowledge creation and sharing activities to flourish. Culture is viewed by James B. Quinn, as the most important. Because, this is closely coupled with effective knowledge leadership. The other key enabler is an appropriate organisational structure. Knowledge sharing flourishes where organisational structures are more informal and flexible.

5.2.2. **Levers of Change:** There is a very distinctive mode of working in those companies that share their knowledge well. Analysis of data contained in various articles revealed some specific mechanisms that significantly enhance knowledge flows through facilitating communication and collaboration. These range from physical work settings to ways in which teams are created and operated to enhance knowledge sharing.

5.2.3. **Capabilities and Learning:** Many similarities were found between the knowledge-based organisations and the learning organisations. Identifying and developing new roles and having programmes that develop continuous learning and individual skills are important foundations for the organisations.

5.3. **New Structures and New Cultures**

What are the new structures needed to gain business benefits through knowledge? As pointed out by Mr. Raymond E. Miles and Mr. Charles C. Snow, in the wake of their business process re-engineering (BPR) initiatives, many organisations realized the need to create or overlay new organisational structures based on business processes. Do knowledge-based businesses now require yet more change?
For several years, there has been a growing recognition that the new organisational structures are needed to cope with the more dynamic and competitive business environments that companies face. However, such changes need to be accompanied by a management philosophy based on clear vision, a customer focus and the harnessing of human potential. Although the structures are changing, many companies seem not to be equipping their managers to work in or handle the new forms of organisation and patterns of work that are emerging. The qualities that needed for developing were:

- ability to communicate,
- flexibility and adaptability, and
- multi-skilling.

An item of particular concern was that organisations are neglecting and undervaluing the importance of securing a fundamental change in values and attitudes. In other words, instead of paying due attention to organisational culture, most BPR organisations adopted process improvement efficiencies which are accompanied by headcount reductions leading to negative connotations by employees. The common perception is that BPR is 'done to' people, rather than involving them. Where participation and involvement are greater, the acceptability of BPR outcomes are significantly improved.

BPR projects tend to stop at the boundary of the firm, rather than embracing the whole supply chain. These findings have implications for any change programme involving change of business processes or where greater responsiveness is needed, including KM programmes. There are new modes of organisation such as 'virtual corporations' or 'network organisations' which could be adopted and which are more flexible and responsive than the relatively bureaucratic forms we have inherited from the past.
5.3.1. The Net worked Organizations

Networking operates in three distinct dimensions as outlined by Mr. Jessica Lipnack and Jeffrey Stamps.\(^5\) They are:

- Internal/external dimension;
- Technology-driven/people-driven dimension; and
- Locality dimension with a local, regional or global focus.

There are two key characteristics which Mr. John F. Rockart and Mr. James E. Short\(^6\) put forward and these apparently appear to be fundamental in practice. They are:

- Networked organisations are less about organisational structures \textit{per se} and more about the informal structures and human networking processes, and
- The technology of computer networking both underpins and enhances human networking.

5.3.2. Knowledge Networking and Teaming

Good informal networking is a key feature of good knowledge exchange and one of the main ways of overcoming the lack of sharing. The leading companies, according to Mr. Jana Markowitz and Mr. Ray Stata,\(^7\) opine that they have become "communities of competencies". "Teaming" and "knowledging" as verbs reflect the dynamics of getting competent people together, sharing and developing knowledge. This is how the informal networks create something that is even more powerful and may need some facilitation through application of new organising principles such as knowledge networking and dynamic teaming. Knowledge networking encourages everyone to communicate easily and effectively with everyone else. The management paradigm requires several shifts as spelt out by Mr. G. Johnson and Mr. K. Scholes\(^8\) and they are presented below:
5.3.3. Making Multi Skilled Work Force to Work

Most organisations now recognise the value of multi-skilled teams. In many of the initiatives, as pointed out by Mr. G. Johnson and Mr. K. Scholes, project teams were deliberately created. However, there still seems to be a tendency to put together people from mixed backgrounds and hope that they will work well together both within the team and across organisation units. Some of the existing attributes, according to Mr. Tom Stewart, are as indicated below.

- Mistrust across organisational units;
- Withholding of information and expertise;
- Unwillingness to change habits;
- Defensive communications and finger pointing;
- Reluctance to express opinions in meetings;
- No translation of strategic goals into specific objectives and clear job tasks; little co-operation among different teams; and
- Reward systems that ignore group and team work vs individual effort.

Thus, the changing behaviour and attitudes is the single most important factor we have to tackle.
5.3.4. Enhancing Organisation Innovation

Although the focus was on creativity, the conditions needed at several levels for the organisation as a whole to be creative not only requires creative and motivated individuals, but their creativity will only flourish if the group supports open sharing and the organisation culture supports risk-taking. In turn, groups are creative if they are diverse and have participative cultures and structures.

5.3.5. The Knowledge Culture

The collective mindsets of individuals are the tacit knowledge of the organisation. It is largely implicit but affects the behaviours and assumptions of individuals. There are several measurement tools that consultants and human resource managers use to assess organisational cultures. Culture is the commonly held and relatively stable beliefs, attitudes and values that exist within an organisation.

5.3.6. Levers of Change

The various levers bring people into contact, in either informal or formal ways, and then help turn this occurrence into a fruitful knowledge exchange. The mechanisms operate in three main dimensions - time, physical space and technology (virtual space). Here, an alternative perspective based on the formality and permanence of connection is used. In this context, 'permanent' means more than a defined period such as the duration of a project.

5.3.7. Effective Teams

Teams are the focal point of knowledge work, and analysis of experiences of several companies confirms that their importance is growing. Project teams, in particular, are necessary where much knowledge gets generated and shared.
Teams are not new. A lot is known about them, and how to make them work effectively. The salient traits of team members are defining them as shapers, planners, resource investigators, completers, finishers, etc., and advises on the composition of teams. A model commonly used in organisational development is the "forming, norming, storming and performing" model describing the stages that teams go through to become effective for enhancing knowledge. Three aspects of teams which are worthy of attention are multidimensional composition, team processes and temporary teams.

The most prevalent form in the knowledge work is the multidisciplinary team. However, we found some interesting variations were found in that discipline was just one of a number of multiple dimensions used to create variety in team composition, variety that those creating teams believe adds richness to team knowledge. Some of the other dimensions uncovered were those of geography and generation. For example, four benefits of using multidisciplinary teams, as highlighted by Mr. Wim G. Biemans and Routledge W. Gale Cutler, are:

- De-centralised decision-making;
- Reduction of hierarchical information overload;
- Cutting across functional boundaries; and
- Generating better quality decisions than individuals or single discipline teams.

However, there is a tendency to overuse teams and this results in creating reasons for frequent meetings and in creating formal teams when not really necessary.
5.4. Communities of Practice (CoP)

This is a more specific development of informal networks into informal work teams. At the simplest level, they are a small group of people who have worked together over a period of time ... not a team, not a task force, not necessarily an authorized or identified group ... perform the same tasks ... or collaborate on a shared task ... or work together on a product. "They are peers in the execution of 'real work'. What holds them together is a common sense of purpose and a real need to know what each other knows. They are among the most important structures of any organisation where thinking matters, but they almost invariably undermine its formal structures and strictures. Key characteristics, according to Mr. James B. Quinn, are as follows:

- Needs sufficient time for the CoP to develop: Internalising a common language, learning new skills-building things, solving from each other, creating new knowledge together,

- Makes lasting changes in the people and their competencies: It is a multi-functional group of people with different backgrounds, experience, viewpoints, roles, etc., and

- Enact a common purpose by engaging in real work.

An important principle in such an arrangement is to get alignment between the groups and the needs of each participant organisation such that there is mutual reinforcement between the authorised organisation and the emergent community. While recognising that such groups emerge and are self managed, nevertheless management does have a contribution to make, they should recognise the existence of these communities. Secondly, they should ensure that there is an effective communication system to support them. This might be an Intranet, meeting facilities, etc. Thirdly, they should take active steps to make sure that the CoP gets together on a regular basis.
5.5. Supportive Human Resources Policies

5.5.1. Reward Systems and Motivators

To what extent can reward and compensation systems influence people's behaviour in a way that knowledge is valued and shared? Sensibly applied, it can be a powerful motivator. However, organisations must be conscious of the types of reward that knowledge workers value. It has long been recognised that many of them are motivated by factors other than money. Traditional monetary benefits do not always motivate knowledge workers. Because, knowledge workers are motivated by professional recognition and they want to work with the right teams - ones that will enhance their resumes. Knowledge workers are also motivated by opportunities to learn and increase their own specialised knowledge. And they want to be part of the action and enjoy creating value. Many knowledge workers appreciate rewards in terms of recognition. Examples include annual prizes, peer recognition and publicity. Team players who encourage sharing and link it to the needs of the corporation are rewarded through international travel and opportunities to work with cutting edge innovators. Using these, knowledge worker recognition shall be under three groups of motivators in addition to monetary reward. They are personal growth, operational autonomy and task achievement. However, categories of incentives for knowledge sharing could be a right mix of the following.

<table>
<thead>
<tr>
<th>01.</th>
<th>Awards and Recognition:</th>
<th>Celebrations of success, patent and positive performance rewards.</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.</td>
<td>Bonuses and other Monetary Rewards:</td>
<td>Payment for published papers.</td>
</tr>
<tr>
<td>03.</td>
<td>Personnel Evaluation and Promotion:</td>
<td>Sharing knowledge is a recognised job performance goal.</td>
</tr>
<tr>
<td>No.</td>
<td>Activity</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>04</td>
<td>Communications:</td>
<td>Getting people involved in networks and in presentation opportunities.</td>
</tr>
<tr>
<td>05</td>
<td>Group Recognition Measures:</td>
<td>Team performance recognition.</td>
</tr>
<tr>
<td>06</td>
<td>Funding:</td>
<td>Funds for travel, conferences, attending professional meetings, etc.</td>
</tr>
<tr>
<td>07</td>
<td>Role Models:</td>
<td>Recruit and promote individuals that demonstrate active sharing.</td>
</tr>
</tbody>
</table>

5.5.2. Other Policies and Supporting Activities

- **Recruitment Policies**: By understanding the skills and behaviour profiles needed, these profiles can be written into specifications for new recruits.

- **Induction Programmes**: These are often the first point of influence on the newcomer of the company's culture and what is accepted. They also provide a good opportunity for the proponents and exemplars of knowledge sharing to demonstrate good practice.

- **Career Development**: By encouraging more job rotation and secondment, and career progression through cross-functional moves, people are encouraged to broaden the base of their knowledge and share their skills across functional boundaries.

- **Education and Training**: Particularly in workshop settings, can play an important role in shaping and changing culture.

- Since, in many organisations, KM initiatives are fairly recent, and not fully linked to business strategies, the HR policy issues had often not been properly addressed.

5.6. KM Architecture (KMA)

An underlying model behind the development of KMA was proposed by Mr. Rob Van Der Speck. This model brought out different types of information and knowledge - quantitative and qualitative, external and internal. Mapping information in this way is seen as an essential precursor to effective KM.
the KM team developed such a map, they found that there was plenty of useful information and knowledge around the company, but that much of it resided in "silos" with little cross-linkage to other types of information. One goal of KMA is to cross-link all these four types viz., quantitative and qualitative, external and internal. Among the practical manifestations of the KMA are databases that reflect this model. The primary focus of KMA, though, is not databases per se, but "bringing the right information to employees in a timely fashion". Some of the challenges that were reported in making this part of the KMA successful was put forth by Mr. Ralph E. Kilman, and they are summarised below:

- **Perspectives on Data Ownership and Access**: Previously, many people had regarded the data as theirs or their department's, and not a corporate resource to be shared. This has required an attitude shift and one that is ongoing.

- **Separation of Information and Application**: Historically, data was seen as part of an application, rather than something separate. KMA is another educational process that this represented another conceptual shift.

- **Simultaneous Business Process and Organisational Redesigning**: All of these things happening together added complexity to the changes and required additional planning, education and time. Quite often, employees were in new and unfamiliar roles.

- **Immaturity of IT Tools**: With tools for data warehousing relatively new, trade-offs between desired functions, stability and performance were required. By using a modular based approach, the KMA team feel they have flexibility to insert or substitute new software components as and when they become available.

The four processes of conversion are:

- **Socialisation**: Tacit-to-Tacit Knowledge conversion,
- **Internalisation**: Tacit-to-Explicit knowledge conversion,
- **Externalisation**: Explicit-to-Tacit knowledge conversion, and
- **Combination**: Explicit-to-Explicit knowledge conversion.
An important point is that conversion is "a chaotic process and not a sequential one", says Mr. G. Johnson and Mr. K. Scholes. Typically, much of their work is about re-contextualising and adding value to information through synthesis. But while understanding how to improve these processes is important, the knowledge teams do not lose sight of the fact that knowledge processes are there to support the creation of additional value in their final products. The genetic potato is the result of knowledge from R&D adding value to what might otherwise be viewed as a basic product. They also recognise that the greatest challenge is to take new knowledge and diffuse it around the organisation. That is where the process of internalisation is important and where IT has a tremendous leverage role.

5.7. Changing Role of Management Accountants

The 1999 Practice Analysis focuses a lens on the Accounting function and offers insight into the broad changes under way in global firms in the new information economy. The 1995 Practice Analysis described as a profession in transition which documents the transformation of Corporate Accountants from Financial Historians to Business Partners. Increasing numbers of Management Accountants spend most of their time as internal consultants or business analysts. Many have moved from the Accounting Department to be physically located in the operating departments they service. They work on cross-functional teams and are actively involved in decision making. According to Mr. Stratford Sherman, as and when firms adopted customer focus as the key component to their quality improvement programs, Management Accountants focused on serving their "internal customers". Accepting the adage, "the customer is always right," Management Accountants work closely with their "customers" to provide the right information and help use the information to make better decisions. The current state of the Management Accounting profession comprises of the following.
a. Improved Image: When compared to the baseline measures of the 1995 Practice Analysis, the 1999 results show ongoing and escalating change in the work performed by Management Accountants, in their role in the organization, and in the value they bring to decision making. Clear winners in the technological revolution that fostered the new information economy, Management Accountants are in increased demand within their organizations for their advice, expertise and involvement.

b. Communication with Non-Accountants Increasing: Management Accountants spend more time communicating with people in their firm. Universally, respondents agree that good interpersonal skills are essential for success.

c. Shifts in Work Location: With the development of technology, the work location became flexible and operational from anywhere in the world.

d. Skills Needed for Success: The knowledge, skills, and abilities (KSAs) necessary for success in the Accounting Profession are:

- Communication skills (oral, written and presentation).
- Ability to work on a team,
- Analytical skills,
- Solid understanding of Accounting, and
- Understanding of how a business functions.

Financial professionals report a shift towards spending more time performing the following work activities:

- Internal consulting,
• Long-term strategic planning,
• Computer systems and operations,
• Managing the Accounting/finance function,
• Process improvement,
• Performing financial and economic analysis, etc.

Management Accountants expect that the current trend toward business partnering will continue. Changes expected over the next three years are:

• Less reporting of information; more planning and analysis,
• More computerized/technology/software,
• More partnering and consulting in management decisions,
• More involvement with operations,
• More analysis of profitability and performance evaluation, etc.

5.8. Implications and Suggestions

a. For Accounting Educators: To meet the needs of their students and corporate customers, college and university educators should obtain a better understanding of the work performed in modern firms.

b. For Corporations: Corporations should become more involved in the academic community through advisory boards, participation in job fairs, faculty internships, guest speaker activities, plant visits, etc. This involvement ensures that the changes occurring in corporate world are shared with the academic community. Such interaction is necessary to enable students and faculty to remain abreast of the changes taking place in the profession.

c. For Professional Associations: Professional associations need to maintain their leadership role of identifying, supporting and perpetuating the positive changes taking place in the profession
5.9. Findings of the Survey Conducted by the Researcher

5.9.1. Role of Management Accounting in KM Environment

The role of Management Accounting Practices in Decision Support System was evaluated and 96% of the Respondents feel that Cost Benefits on qualitative conformance like quality, customer satisfaction, etc., is critical where Management Accounting needs to develop dynamic decision support models. This is significant in the context of 45% the Respondents giving their nod for implementation of KM practices. Further, 70% of the Respondents opine that the services of Management Accountants are a must in the context of managerial decision being not universal and dynamic which could be codified in the form of knowledge. Respondents lay equal emphasis for co-existence of KM efforts and elimination of waste to inch towards Zero Defect culture.

5.9.2. Areas of Service Required

Primarily, majority emphasise continuous evaluation of value added to value chain vis-à-vis cost accumulation. With this survey, it proves beyond doubt that the Management Accountant is involved in rendering advice at the macro level that is strategic in nature. The ongoing fierce competition and dynamic environment calls for shortening the planning horizon resulting in periodic compulsion of declaring the short term planning with wider strategic level initiatives. The role of Management Accountant is directed towards formulation of simulation models by continuously updating the uncertainty elements.

5.9.3. Organisational implications

5.9.3.1. KM Activities Status

Implementing enterprise resource planning, creating a KM strategy and
benchmarking the current situation score more than establishing knowledge policies, incentives for knowledge working, creating a knowledge map or measuring intellectual capital. This confirms why less attention had been paid to the non-IT aspects. The details are presented below (Table - 5.1 and Figure - 5.1).

Table – 5.1: Status of KM Activities

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>KM Activities</th>
<th>Done (%)</th>
<th>Next Six Months (%)</th>
<th>Later (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.</td>
<td>Measure intellectual capital</td>
<td>10</td>
<td>30</td>
<td>60</td>
</tr>
<tr>
<td>02.</td>
<td>Create Knowledge Map</td>
<td>40</td>
<td>40</td>
<td>20</td>
</tr>
<tr>
<td>03.</td>
<td>Design other KM Processes</td>
<td>25</td>
<td>40</td>
<td>35</td>
</tr>
<tr>
<td>04.</td>
<td>New Systems for “Communities of Practices”</td>
<td>10</td>
<td>35</td>
<td>55</td>
</tr>
<tr>
<td>05.</td>
<td>Appoint knowledge officers/knowledge centres</td>
<td>35</td>
<td>40</td>
<td>25</td>
</tr>
<tr>
<td>06.</td>
<td>Knowledge systems audit/assessment</td>
<td>10</td>
<td>55</td>
<td>35</td>
</tr>
<tr>
<td>07.</td>
<td>Build and develop “Communities of Practices”</td>
<td>35</td>
<td>40</td>
<td>25</td>
</tr>
<tr>
<td>08.</td>
<td>Incentives/reward knowledge working</td>
<td>50</td>
<td>10</td>
<td>40</td>
</tr>
<tr>
<td>09.</td>
<td>Establish format KM networks</td>
<td>45</td>
<td>40</td>
<td>15</td>
</tr>
<tr>
<td>10.</td>
<td>Knowledge Policies</td>
<td>35</td>
<td>35</td>
<td>30</td>
</tr>
<tr>
<td>11.</td>
<td>KM Training/awareness</td>
<td>45</td>
<td>40</td>
<td>15</td>
</tr>
<tr>
<td>12.</td>
<td>Sharing best practices</td>
<td>75</td>
<td>25</td>
<td>0</td>
</tr>
<tr>
<td>13.</td>
<td>Benchmark/Audit current situation</td>
<td>85</td>
<td>15</td>
<td>0</td>
</tr>
<tr>
<td>14.</td>
<td>Create KM Strategy</td>
<td>60</td>
<td>25</td>
<td>15</td>
</tr>
<tr>
<td>15.</td>
<td>ERP Systems</td>
<td>85</td>
<td>10</td>
<td>5</td>
</tr>
</tbody>
</table>
5.9.3.2. KM Action Taken to Date

Respondents whose organizations had a KM programme were asked about the activities the KM strategy planners had undertaken such as rewarding knowledge working, create a knowledge map and measuring intellectual capital. The majority of the opinions is skewed and still need to implement such measures. The details are presented below (Table - 5.2 and Figure - 5.2).
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Actions Taken</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.</td>
<td>ERP Systems</td>
<td>75.3</td>
</tr>
<tr>
<td>02.</td>
<td>Create KM Strategy</td>
<td>48.6</td>
</tr>
<tr>
<td>03.</td>
<td>Benchmark/Audit current situation</td>
<td>69.3</td>
</tr>
<tr>
<td>04.</td>
<td>Sharing best practices</td>
<td>68.2</td>
</tr>
<tr>
<td>05.</td>
<td>KM Training/awareness</td>
<td>36.5</td>
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<tr>
<td>06.</td>
<td>Knowledge Policies</td>
<td>31.5</td>
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<tr>
<td>07.</td>
<td>Establish format KM networks</td>
<td>31.5</td>
</tr>
<tr>
<td>08.</td>
<td>Incentives/reward knowledge working</td>
<td>42.6</td>
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<tr>
<td>09.</td>
<td>Build and develop “Communities of practices”</td>
<td>31.2</td>
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<tr>
<td>10.</td>
<td>Knowledge systems audit/assessment</td>
<td>7.8</td>
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<tr>
<td>11.</td>
<td>Appoint knowledge officers/knowledge centres</td>
<td>22.3</td>
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<tr>
<td>12.</td>
<td>New Systems for “Communities of Practices”</td>
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</tr>
<tr>
<td>13.</td>
<td>Design other KM Processes</td>
<td>28.2</td>
</tr>
<tr>
<td>14.</td>
<td>Create Knowledge Map</td>
<td>32.4</td>
</tr>
<tr>
<td>15.</td>
<td>Measure intellectual capital</td>
<td>5.2</td>
</tr>
</tbody>
</table>
5.9.4. Beyond Strategic Partnering

It was felt that to survive and flourish in the new technological world, Management Accountants would need to begin using more sophisticated tools and move from the operational level into the strategic level in their firms. Management Accountants will become more involved in running the business. They will become more proactive.

5.10. Conclusion

Creating a culture where knowledge is valued and shared effectively is one of the most difficult challenges faced in practice. Appropriate cultures are those that engender change, learning, innovation, openness and trust. They also recognise and reward people for their knowledge contribution.
Effective knowledge creation and sharing require more flexible 'networked' organisational structures, multiple types of team, and a climate of intensive and purposeful informal networking. More companies are using temporary teams as a natural part of their organisational design. Several factors help create the conditions that encourage knowledge sharing. These include arrangements for moving people (e.g., job rotation), appropriate events, effective teaming and a comprehensive networking technology infrastructure. When nurtured, they can improve a company's innovative capacity. Physical settings, co-location, attention to office design, the provision of 'talk rooms' and flexible furniture play an important role in creating conditions for informal knowledge exchange. One of the challenges for the Management Accountants would be to structuring incentive packages for the team performance by linking to the bottom line. This has been vividly detailed under the changing role of Management Accountants as one in eleven in the cricket team. The focus primarily is on the participation of Management Accountants in the effective functioning of teams and provide information on downstream and upstream of the value chain, (i.e., providing information other than manufacturing).

Notes and References


9. Ibid.

10. Tom Stewart, "The Invisible Key to Success", Fortune, August 5, 1996, p. 34.


13. Source not known.


