

Impact of knowledge sharing on public sector accounting innovation performance in Vietnam

Lam Thi My Yen^{1*}, Le Van Tung²

¹Ho Chi Minh City Open University, Ho Chi Minh City, Vietnam

²Vietnam Textile Research Institute JSC, Ho Chi Minh City, Vietnam

*Corresponding author: yen.ltm@ou.edu.vn

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ABSTRACT

Knowledge sharing is a relatively new issue in the public sector, but it is very important, as evidenced by many studies in the private sector that have studied the influence of knowledge sharing on the performance of innovation. The current public accounting, which is in the process of international integration and the accrual basis of accounting reform, is one of the innovations. With the aim of helping public sector organizations improve the performance of accounting innovation, many studies have shown the important role of knowledge sharing, however, with the specificity of public sector organizations, this issue has not been implemented and verified. The mixed-method (interviewing 06 experts and a quantitative survey of 266 samples from public sector organizations in Vietnam) has been applied. The results demonstrate that knowledge sharing has no impact on the performance of accounting innovation. Instead, the creativity and receptivity of accountants have a significant impact on the performance of accounting innovation. At the same time, the biggest influencing factor that stimulates accountants' willingness to share accounting knowledge is the support of leaders, while organizational rewards and the use of information technology did not affect the knowledge sharing of accounting staff of the units. Key findings are discussed for public organizations in Vietnam to improve accounting innovation in the context of global integration. Besides, this study discusses the policy implications of the study and describes possible future research directions.

1. Introduction

In the knowledge-based economy, knowledge sharing is increasingly seen as a key factor for organizational effectiveness (Quigley, Tesluk, & Bartol, 2007). It has been suggested that knowledge sharing among employees has a significant impact on the performance of both public and private sector organizations (Silvi & Cuganesan, 2006). Knowledge sharing is being adopted by managers to increase innovation and help organizations gain a competitive advantage (Rhodes, Hung, Lok, Lien, & Wu, 2008; Willem, & Scarbrough, 2006). Knowledge sharing will help more employees acquire knowledge to improve work performance and innovation, helping the organization to develop sustainably. As a result, to gain a competitive advantage, firms must share their knowledge (Felin & Hesterly, 2007). On the other hand, knowledge sharing is a challenge in

companies since employees' knowledge is primarily tacit knowledge that they gather on their own; hence, sharing this knowledge with others is purely optional (Lin, Lee, & Wang, 2008). Organization manage knowledge resources more efficiently only when employees are eager to share their knowledge with peers. Understanding the factors influencing employees' propensity to share knowledge is critical to facilitating sharing among individuals and agencies. As a result, a lot of research has been done on the elements that encourage people to share their expertise in organizations, such as leadership support, trust factors, organizational rewards, etc. However, most of the research on knowledge sharing is done in private sector organizations such as the study of Hara and Hew (2007), Land et al. (2009), Li, Zhu, and Luo (2010), there are few studies focusing on knowledge sharing in the public sector (Sandhu, Jain, & Ahmad, 2011; Yusof, Bakhari, Kamsuriah, & Yusof, 2012).

The ability to translate innovation inputs into outputs and transform innovation capability and effort into market implementation is referred to as innovation performance (Zizlavsky, 2016). In recent years, the global financial system is in need of various reforms, one of the most important is reform in the financial information system (Christiaens, Reyniers, & Rolle', 2010). Public accounting innovation is considered an important part of improving information systems in public financial management (Chan, 2005). The accrual accounting movement developed as part of public sector reform (Hassan, 2013). Annual financial statements play an important role in the accountability of the Government to the people and their elected representatives (Hughes & Pae, 2014). Therefore, the priority of developing countries is to move from cash to the accrual basis of accounting (Tudor & Mutiu, 2006).

As a result, accounting innovation performance is a key indicator of an organization's accounting system's success or failure (Fores & Camison, 2016), making information provision more transparent. In order to implement effective public accounting innovation, many influencing factors are needed, including the element of sharing accounting knowledge among accounting staff and between departments in the organization. Accounting firms can gain access to additional expertise and information through knowledge sharing, which significantly impacts staff creativity before affecting organizational change. Accountants' inventive conduct, on the other hand, is dependent not just on information exchange as a support but also on their creative aptitude and receptive capacity. Therefore, the role of creative ability and receptive capacity between knowledge sharing and the effectiveness of innovation in the public accounting system needs to be studied.

2. Literature review

2.1. Knowledge sharing

Knowledge is understood as "*information processed by individuals including ideas, facts, expertise and judgments related to the activities of individuals, groups, and organizations*" (Wang & Noe, 2010, p. 117). Knowledge sharing is defined by Svetlik, Stavrou, and Lin (2007) as an interaction between employees to exchange knowledge, experience, and skills. On the other hand, shared knowledge refers to the interchange of abilities and experiences, including tacit knowledge and talents (Nonaka & Takeuchi, 2007). Furthermore, knowledge sharing encompasses the transfer, learning, and creation of information (Foss, Husted, & Michailova, 2010). Sharing mission information and know-how with others to solve problems, develop new ideas, or adopt policies and processes is known as knowledge sharing (Wang & Noe, 2010). Knowledge can be shared through face-to-face interactions or shared through channels such as telephone, email, etc. (Truran, 1998). According to Von Krogh, Ichijo, and Nonaka (2000), knowledge is communicated informally even in highly organized businesses, where employees frequently share knowledge

unintentionally through informal contacts (Swap, Leonard, Shields, & Abrams, 2001; Taminiau, Smit, & de Lange, 2009).

Previous knowledge-sharing research has emphasized the similarities and contrasts between private and public-sector organizations, as well as the factors that drive knowledge-sharing. According to Liebowitz and Chen (2003), information sharing is more challenging in public sector firms because most employees equate knowledge with authority and prospects for progress. Furthermore, according to Milner (2000), public sector organizations differ from private organizations in some specific points; firstly, public organizational goals are often more difficult to measure and more contradictory than private organizations, and they are influenced by political factors (Pandey & Wright, 2006); secondly, public institutions can vary widely, based on organizational ownership, funding, and control (Willem & Scarbrough, 2006). Thus, knowledge sharing in the public sector is limited by what is planned (Grant, 1996), and it is difficult to share tacit knowledge (Hansen, 1999; Szulanski, 2000). Knowledge sharing in the public sector is also affected by many factors outside the organization; in this paper, the author only focuses on knowledge sharing within the organization is studied by Dennis (1996), Sparrowe and Liden (1997), it is more about a person's feelings, beliefs, and levels of sharing in an organization.

2.2. Public sector accounting innovation performance

In this section, two concepts are mentioned, namely "innovation performance" and "public sector accounting innovation". Previous studies have had different definitions of "performance" (Lin & Lee, 2004). The value of work and organization to members is "innovative performance," which is actively producing and implementing new ideas in their work, groups, and organizations (Lavie, Stettner, & Tushman, 2010). When it comes to accounting innovation in the public sector, the new public management movement should first be mentioned. The new public management movement received much attention in the reforms in countries around the world in the 1980s (Manning, 2001). In many studies, this theory is used by authors in the public sector to argue that if a country wants to implement financial reform in the public sector, it is necessary to implement accrual accounting (Carini, Giacomini, & Teodori, 2018) to improve the quality of accounting information (Cohen & Karatzimas, 2017), the usefulness of financial statements increases (Bowrey, 2007; Kobayashi, Yamamoto, & Ishikawa, 2016). Accrual-based accounting means transparently managed accounting information relating to how economic transactions are recorded and presented in financial statements, which will make accounting information available for the parties to use in the decision-making process (Christiaens et al., 2010). Cash-based public sector financial management is considered to be inadequate for good governance practice (Amriani, 2014; Sari & Putra, 2012). Accrual accounting, which was previously regarded as only significant in the private sector, has been seen as a preferable alternative to government reporting. Accrual accounting is a sort of integrated management accounting system that combines budgeting, reporting, financial accounting, management accounting, and performance measurement systems in an international setting (Badia & Landi, 2019). According to Tan and Zhao (2003), the informants also disclosed that the preparation to implement the accrual basis is to change the accounting policies and systems used as the basis for the preparation of the Financial Statements. Local Government as well as human resource preparation, which includes the capacity of accounting staff (creative ability, receptive capacity).

2.3. The research hypothesis

2.3.1. Factors affecting knowledge sharing

In many earlier studies, organizational variables have been identified as the most influential

element in facilitating information sharing among employees (Connelly & Kenvin, 2003; Nesheim & Gressgard, 2014), specifically cultural factors, organizational structure, and the role of management in creating an appropriate environment for knowledge sharing (Akosile & Olatokun, 2019; Rohman, Eliyana, Purwana, & Hamidah, 2020; Wickramasinghe & Widyaratne, 2012). A suitable organizational environment will certainly facilitate knowledge sharing (Rohman et al., 2020). Furthermore, cultural factors related to trust in relationships, communication, rewards, organizational structure, and information systems that have improved knowledge sharing also have a significant influence on knowledge sharing (Ismail, Yousif, & Fraidoon, 2007). In this study, organizational factors considered components including leadership support, organizational rewards, and information technology, according to research by Ismail et al. (2007).

Nesheim and Gressgard (2014) show empirically that the support of senior leadership has a significant impact on the sharing of knowledge and understanding. Employee insight. In other words, the lack of top management support and their lack of understanding of the concept are serious barriers to knowledge sharing within organizations (Sharma & Singh, 2012). The organizational reward factor is also an essential determinant of the knowledge sharing process (Rahab, 2011), this idea was analyzed by Bartol and Srivastava (2002), Kim and Lee (2006) when demonstrating organizational reward and knowledge sharing have a positive relationship together. However, the reward in question is an internal reward of the organization because Bock, Zmud, Kim, and Lee (2005), Lin and Lee (2004) emphasized that external rewards do not at all motivate employees to share their knowledge. The usage of different social media applications can also enhance practical information sharing among employees, thanks to the growing trend of social networking (Moghavvemi, Sharabati, Paramanathan, & Rahin, 2017). The perceived advantage and compatibility for information exchange can be strengthened with the help of technology in the company, according to Naeem (2019), and Bock and Kim (2002) have demonstrated the link. There is a good correlation between the usage of technology and the willingness of employees to share their knowledge. Since the use of information technology can be effective in disseminating knowledge (Kanaan, 2013), organizations need to develop their online portals and databases to encourage the exchange of knowledge. Exchange of information and queries among employees as these communication platforms are a facilitator of knowledge sharing (Abdelwhab, Panneer, Paris, & Gunasekaran, 2019). However, some studies also show that the use of technology has nothing to do with the employee's intention to share knowledge such as Lin and Lee (2004) that the factors related to technology are not considered to be the main driver of knowledge sharing because relying solely on these factors will not promote knowledge sharing among employees.

In addition, other factors mentioned in most of the research on knowledge sharing, such as organizational structure, time allocation, and trust can be barriers to knowledge sharing within the workforce police force in Dubai (Seba, Rowley, & Delbridge, 2012). In a study from 50 private sector organizations, Lin (2007) found that motivating factors such as reciprocity, effectiveness in self-knowledge, and enjoyment of helping others significantly influence employees' attitudes and intentions to share knowledge. H. D. Nguyen, Vu, Le, and Vu (2020) conducted a study on the relationship between knowledge sharing and innovation in garment and textile enterprises; research results have proven that rewards and teamwork are the two most powerful factors affecting knowledge sharing, in addition to other factors such as the joy of knowledge sharing, support of senior management, communication, and information technology also have a significant impact on knowledge sharing.

Most of the knowledge-sharing research is done in private sector organizations; there is an increasing interest for further studies on knowledge sharing in the public sector. Organizations in

the public sector are primarily knowledge-intensive organizations, and to exploit their knowledge, effective knowledge sharing between different departments is required. However, these organizations are financially controlled and operated by central and local governments, so personal sharing knowledge is extremely difficult, especially in the field of accounting. This is a particular field when data is almost always done according to documents and regimes; knowledge is accumulated through work experience and is based on manuals. This leads accountants to tend to be subjective when they need to deal with a certain problem and open the document and review it, partly due to their fear of being wrong when they receive the sharing of experience or knowledge from others. Because working in a passive environment, it leads to the formation of people who work passively, and the innovation performance is not high. Therefore, in these organizations, there is a need for great support from the leader, creating encouraging conditions for accounting staff to share as organizational rewards, and especially in the current technological environment. Nowadays, the use of information technology is equally popular, so this factor is also included in the research model for testing. Therefore, hypotheses about the factors affecting knowledge sharing in the public sector developed in the research include:

H1: Leadership support has a positive effect on accounting knowledge sharing

H2: Organizational rewards have a positive effect on accounting knowledge sharing

H3: Information technology has a positive influence on accounting knowledge sharing

2.3.2. Knowledge sharing impacts on public sector accounting innovation

According to Hargadon and Sutton (1997), practical information exchange improves processes, particularly accounting innovation. According to studies, when people communicate and share ideas, such ideas appear new to others and vice versa, resulting in the birth of further product process improvement. When employees share their knowledge, a process of collective learning occurs, resulting in the development of the organization's knowledge base (Castaneda & Cuellar, 2020). In public sector accounting, too, with changes in recent years, the Government has issued many new guidelines and policies for the operation of units to improve the performance of using the state budget, creating a legal corridor for public non-business units to promote their autonomy to develop their units and gradually reduce their dependence on the state budget. For the effective implementation of the above innovations, there is a need for knowledge sharing between people, knowledge transfer between successful implementers and unsuccessful organizations, or sharing between people with expertise in innovations and innovation implementers; facilitate exchange, learn and support each other in terms of knowledge and skills, creating conditions for the innovation process to take place successfully and effectively. The relationship between knowledge sharing and accounting innovations, especially in the public sector, is poorly understood by researchers. However, this issue is really necessary and important because the characteristics of accountants of public organizations in Vietnam are often passive in handling situations as well as afraid to share and absorb experiences from the others. Because information sharing promotes both innovation and open innovation, firms with a strong knowledge-sharing culture are more likely to adopt open innovation (Singh, Gupta, Busso, & Kamboj, 2019).

H4: Knowledge sharing has a positive influence on public sector accounting innovation

However, knowledge sharing allows employees to access a wide range of knowledge and information so that the received knowledge is useful and affects the process of accounting innovation depending on the creative ability and receptive capacity of those receiving knowledge, specific accountants in the organization. According to research, knowledge-sharing behavior

has been linked to employees' inventiveness (Sternberg & Lubart, 1991). Individuals' creative ability refers to their ability to originate and develop new ideas that improve the organization's operation and growth and put those ideas into action activities specifics (Shalley, Zhou, & Oldham, 2004). Knowledge sharing regarding accounting, for example, can boost members' creative abilities, leading to greater flexibility in dealing with problems, which can be leveraged to improve innovation performance. If knowledge redundancy is generated in organizations due to incorrect use, this formation is not favorable to boosting the organization's innovative capacity in general or accounting in particular private. One of the concerns this study intends to address is the impact of creative ability on the interaction mechanism between information sharing and organizational innovation.

H5: Knowledge sharing has a positive effect on the creativity of accountants

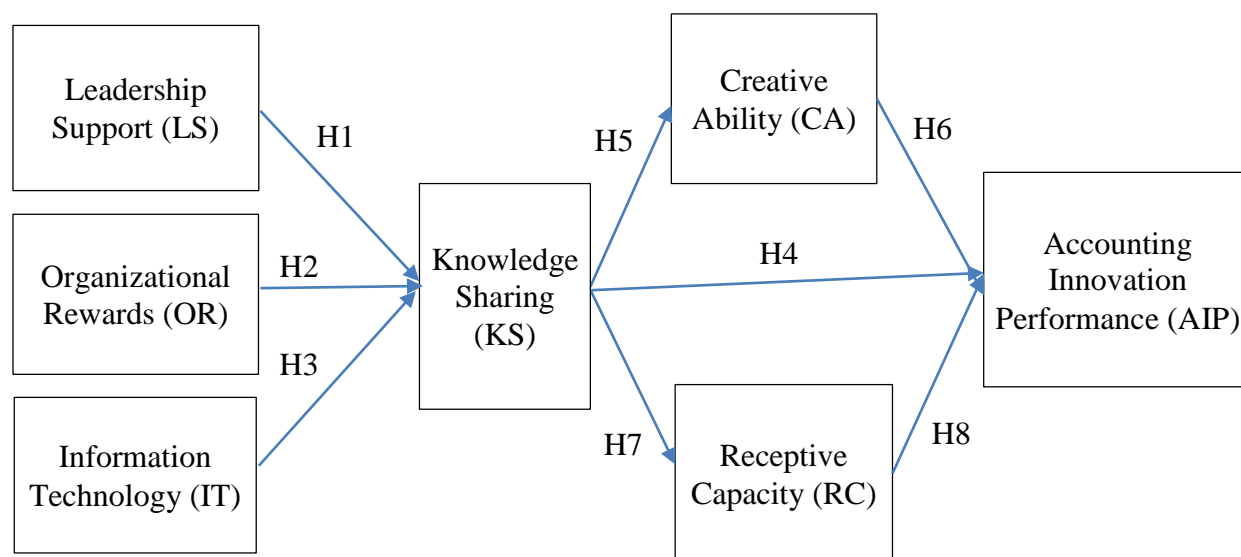
H6: The creative ability of accountants has a positive effect on the performance of accounting innovation

According to organization theory, organizations differ in their ability to acquire different types of knowledge, and these differences impact the level of inventive activity (Beaudry & Breschi, 2003; Giuliani & Bell, 2005). Cohen and Levinthal (1990) argue that receptive competence is an individual's ability to determine the value of new information, eliminate negative information, and apply that information to the right purpose. Zahra and George (2002), who shared this viewpoint, argued that receptive competence is defined as the ability to learn, assimilate, absorb, and apply knowledge. Knowledge sharing among members of an organization can increase an individual's knowledge reserves, while receptive capacity is a necessary factor to transform the knowledge gained from knowledge sharing from others. Into specific uses, improving innovation implementation performance (Zhao, Cacciolatti, Lee, & Song, 2015).

H7: Knowledge sharing has a positive effect on the acquisition capacity of accountants

H8: The receptive capacity of accountants has a positive influence on the performance of accounting innovation

The proposed research model:



Source: Author's recommendation

3. Research methodology

3.1. Scales

The scales used in the study are inherited from previous studies and are measured using a 5-point Likert scale (from 1-strongly disagree to 5-strongly agree). Hair, Anderson, Babin, and Black (2010) recommends asking a minimum of 03 items per construct for better consistency. Therefore, the scale used specifically in the study includes the Leadership Support (LS) variable as measured by the four observed variables given by Tan and Zhao (2003); the Organizational Rewards (OR) variable is drawn from the study of Choi, Kang, and Lee (2008) with four observed variables; the Information Technology (IT) variable is also measured by four observed variables from Lee and Choi (2003); the variable of Knowledge Sharing (KS) with five observed variables according to the study of Dennis (1996), Sparrowe and Liden (1997) and Bock et al. (2005); the Creative Ability (CA) variable measured by Shalley et al. (2004) with four observed variables; the Receptive Capacity (RC) variable inherited from the study of Jansen, Van, and Volberda (2005) with five observed variables; the Public Accounting Innovation Performance (AIP) variable inherited from the study of Ritter and Gemunden (2004) with five observed variables. The scales are presented in Table 1.

Table 1

Summary of scales

No.	Dimensions	Source
I	Leadership Support (LS): 4 items	
LS1	Perceived ability to access information	Tan and Zhao (2003)
LS2	Perceive and tend to improve the quality of relationships in the organization	
LS3	Perceived norms favoring technical information inquiry	
LS4	Realize the importance of knowledge exchange	
II	Organizational Rewards (OR): 4 items	
OR1	Professional pride in being recognized as an expert when knowledge sharing	Choi et al. (2008)
OR2	The more shared knowledge, the higher reputation	
OR3	When knowledge sharing, getting more chance of promotion	
OR4	Finding it rewarding when others use one's ideas	
III	Information Technology (IT): 4 items	
IT1	Information technology supports employees in the process of exchange and discussion	Lee and Choi (2003)
IT2	Information technology makes the process of knowledge exchange more convenient	
IT3	With the aid of technology, the process of knowledge sharing is accelerated	
IT4	Technology increases the performance of knowledge acquisition and willingness to share	
IV	Knowledge Sharing (KS): 5 items	
KS1	Positive feelings about sharing one's knowledge	Dennis
KS2	Believing that one will engage in a knowledge-sharing act	

No.	Dimensions	Source
KS3	The degree to which one actually shares one's knowledge	(1996)
KS4	The degree to which one believes one can improve the mutual relationship through one's knowledge sharing	Sparrowe and Liden (1997)
KS5	Believing that one can improve the organization's performance through one's knowledge sharing	Brock et al. (2005)
V	Creative Ability (CA): 4 items	
CA1	The ability to convert external knowledge into one's own	
CA2	Flexible applying external knowledge for work	
CA3	Enjoying the problem of finding a solution to solve everything	Tierney, Farmer, and Graen (1999)
CA4	Enjoy contributing new ideas	
VI	Receptive Capacity (RC): 5 items	
RC1	Ability to acquire and assimilate knowledge received from outside	
RC2	Ability to eliminate negative knowledge	
RC3	Ability to exploit external knowledge in the process of doing work	Jansen et al. (2005)
RC4	Ready to absorb all kinds of shared knowledge	
RC5	Connectivity enhances the ability to absorb pharmaceutical information	
VII	Accounting Innovation Performance (AIP): 5 items	
AIP1	Improvements and modifications to improve work performance	
AIP2	Reforms to improve the transparency of accounting information	
AIP3	Accounting innovation is more effective when applying positive knowledge	Ritter and Gemunden (2004)
AIP4	Accounting innovation helps to improve the passivity of accountants	
AIP5	The responsibility and learning ability of accountants are increasingly enhanced when there is positive innovation	
Total: 31 items		

Source: The author's data analysis

3.2. Research design and sampling

Research design

To achieve the research objectives, the paper implements a mixed research method, combining qualitative and quantitative research. In particular, qualitative research was carried out by synthesizing documents from previous studies and interviewing 06 experts in fields such as management and accounting to identify and edit research models and scales of concepts; after this step, a survey panel was established and used for quantitative research.

Sample size

In this study, there is the appearance of linear structural model (SEM), according to Hair et al. (2010), to ensure the reliability of the Exploratory Factor Analysis (EFA) and SEM analysis, the concepts in the research model are evaluated and tested based on survey data with a minimum

sample size of 250 observations. Thus, the authors selected a sample size of 300 respondents, met the above criteria, and were eligible for CFA and SEM analysis.

Survey subjects were selected by the author's team by convenient sampling method, 300 questionnaires were sent directly or via email to respondents working in different public organizations in Vietnam. The sampling criteria were developed according to the job position (managers, chief accountants, accountants), work experience, and education level. After a period of one month, the authors collected 291 questionnaires (97%), of which 266 were valid (accounting for 91% of the collected votes) and excluded invalid votes (accounting for 9%). Thus, the number of samples included in the analysis in the study was 266 samples.

3.3. Data analysis methods

Evaluate the reliability of the scales

The most common method to calculate the agreement among variables in the survey is to test Cronbach's Alpha coefficient for multivariable scale (Sekaran & Bougie, 2003), a scale with good reliability when Cronbach's Alpha ≥ 0.6 (Nunnally & Bernstein, 1994). In addition, the variables in the same scale must have a strong correlation with each other when the correlation coefficient of the total variable (adjusted) ≥ 0.3 (Nunnally & Bernstein, 1994).

Exploratory Factor Analysis (EFA)

To evaluate the scale value, the authors consider three attributes in the EFA results Eigenvalue Index ≥ 1 , Factor Weight $\lambda_i > 0.3$ (Hair et al., 2010), and Total Variance Extracted $\geq 50\%$ (D. T. Nguyen, 2014, p. 419).

Confirmatory Factor Analysis (CFA)

The evaluation criteria in the analysis include measuring the fit of the model to market data when P-value < 0.05 and CMIN/df ≤ 3 (Carmines & McIver, 1981), TLI and CFI ≥ 0.9 (Bentler & Bonett, 1980) and RMSEA ≤ 0.08 (Steiger, 1990); the scale achieves the convergent value with the normalized weights of the scales greater than 0.5 and statistically significant (Anderson & Gebring, 1992); discriminant value is tested through a critical model (Saturated Model), in which the research concepts have a free relationship with each other; and the value is related to the theory to show the fit between the research model and the theoretical basis to build the model.

Structural Model Analysis (SEM)

To discover a model with three properties like the model has theoretical significance, the analysis is reasonable, and its correspondence to the data is strictly accepted, the authors use SEM to test the theoretical model (Kline, 2011). SEM allows researchers to explore measurement errors and unify abstract and hard-to-distinct concepts. SEM not only links theory to data but also compares theory to data. The method of Maximum Likelihood (ML) is used to estimate the parameters in the research model if the data are normally distributed (Kline, 2011).

4. Results of research

Expert interview results

Because the scales of the research concepts are inherited from previous studies, in the qualitative research step, the authors interviewed 06 experts (including managers, and financial experts in the public sector) to confirm the scales and research models. There are 31 scales for 07 research concepts included in expert interviews. The results of the expert interview showed that the scales were agreed by the majority of experts to use the proposed scales in the research. For

the research model, 02/06 experts are asking to remove the impact of Organizational Rewards (OR) and Information Technology (IT) on Knowledge Sharing (KS), but the remaining 04/06 experts have no opinion (the majority with the rate of 66.7%), the authors retained them to conduct quantitative research. In summary, in this step, the research scales and models do not change compared to the originally proposed model of the authors.

Sample profiles

The official data used by the authors in the study is 266 samples from 89 public sector entities in Vietnam. Each unit responded to 02 to 04 surveys by managers, chief accountants, and accountants. The sample descriptive statistics presented in Table 2 show that the proportion of accountants surveyed is the most at 40.6% and chief accountants at 32.3%, and the proportion of managers is lower at 27.1%. The majority of respondents are female with the rate of 59% and are in the working-age from 31 to 40 with the rate of 40.2%, under 30 years old account for 32.7% and over 40 is 27.1%; working experience from 05 to 10 years and more than 10 years account for the majority with 60.2% and 31.9% respectively. The education levels of 266 people surveyed are undergraduate (48.1%) and postgraduate (44%).

Table 2

Sample descriptive statistics

Respondent's profile	Categories	Frequency	Percent (%)
Survey Respondents	Manager	72	27.1
	Chief accountant	86	32.3
	Accountant	108	40.6
Sex	Male	109	41.0
	Female	157	59.0
Age	Below 30	87	32.7
	From 31 to 40	107	40.2
	Over 40	72	27.1
Seniority	Less than 05 years	21	7.9
	From 05 to 10 years	160	60.2
	Over 10 years	85	31.9
Educational level	Master's degree	117	44.0
	Bachelor's degree	128	48.1
	Associate's degree	21	7.9
Total		266	100

Source: Data synthesis from the survey

The results of scale reliability evaluation

Reliability measures the consistency of observed variables in each scale through Cronbach's alpha coefficient. The analysis results show that the value of Cronbach's Alpha coefficient of all the structures is greater than 0.7, so the reliability of the scales is good (Sekaran & Bougie, 2003). Besides, the observed variables have a total correlation coefficient > 0.3 (Table 3), so the scale is reliable, and all observed variables are kept for EFA and CFA analysis.

Table 3

Reliability analysis findings

Leadership Support (LS): 4 items				
Cronbach's Alpha: 0.894				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	Cronbach's Alpha if Item Deleted
LS1	11.45	2.695	.723	.823
LS2	11.78	2.476	.745	.812
LS3	11.54	2.501	.744	.840
LS4	11.34	2.598	.699	.806
Organizational Rewards (OR): 4 items				
Cronbach's Alpha: 0.798				
OR1	12.27	3.085	.716	.694
OR2	12.27	3.245	.607	.748
OR3	12.24	2.973	.690	.705
OR4	12.33	3.780	.437	.824
Information Technology (IT): 4 items				
Cronbach's Alpha: 0.883				
IT1	12.50	16.206	.699	.873
IT2	12.56	16.183	.720	.870
IT3	12.46	16.179	.748	.867
IT4	12.38	16.786	.660	.877
Knowledge Sharing (KS): 5 items				
Cronbach's Alpha: 0.862				
KS1	12.41	15.252	.665	.880
KS2	12.19	16.257	.633	.881
KS3	12.32	16.594	.713	.872
KS4	11.69	12.034	.612	.559
KS5	11.64	12.078	.574	.586
Creative Ability (CA): 4 items				
Cronbach's Alpha: 0.785				
CA1	11.18	7.753	.667	.755
CA2	11.30	7.758	.700	.749
CA3	11.25	7.673	.703	.748
CA4	11.21	7.472	.628	.762
Receptive Capacity (RC): 5 items				
Cronbach's Alpha: 0.765				
RC1	11.12	6.774	.550	.647
RC2	11.20	6.683	.550	.646
RC3	11.36	6.659	.651	.673
RC4	11.49	6.577	.670	.667
RC5	11.82	6.852	.552	.707

Accounting Innovation Performance (AIP): 5 items

Cronbach's Alpha: 0.876

AIP1	12.927	7.391	.753	.751
AIP2	12.987	7.080	.714	.731
AIP3	12.003	6.955	.667	.732
AIP4	12.984	8.144	.665	.780
AIP5	12.494	10.117	.662	.911

Source: Data analysis from SPSS software

Results of EFA Analysis

After completing the analysis two times, the Promax primary rotation approach was utilized to incorporate all independent and dependent variables in the factor analysis, resulting in the removal of 03 observed variables KS4, RC3, and AIE5 because of the load factor is less than 0.05. EFA analysis results with $KMO = 0.742 > 0.6$, $Sig. = 0.000$ (statistically significant), the Total Variance Extracted reached $68.525\% > 50\%$, Eigenvalue Index $= 1.152 > 1$, and 07 groups of factors were extracted. This result shows that the observed variables are grouped into the initial factors and have the loading factor in ensuring the stated conditions, there is no fluctuation of the variables, the reliability of each new scale ensures the standard. Inspection only.

Results of CFA analysis

After analyzing EFA, the authors conducted a CFA analysis to evaluate the validity of the measurement model (Anderson & Gerbing, 1992). The CFA results (normalized) show that the parameters of the specific model are as shown in Table 4; this result proves that the indexes of the scales all reach the acceptable threshold of the CFA analytical model.

Table 4

Measurement model goodness of fit statistics

Goodness of Fit Measure	Independent Model	Mediator Model	Dependent Model	Recommended Value
CMIN/df	1.475	1.845	1.905	≤ 3
TLI	0.933	0.942	0.957	≥ 0.9
CFI	0.917	0.925	0.939	≥ 0.9
RMSEA	0.039	0.042	0.048	≤ 0.08

Source: Results of data analysis

SEM analysis results

SEM structural analysis revealed $\text{Chi-square/df} = 2.233$; TLI and CFI were both greater than 0.9, with scores of 0.942 and 0.971, respectively; $\text{RMSEA} = 0.054 > 0.05$; and $\text{RMSEA} = 0.054 > 0.05$ (Awang, 2012). As a result, all of the indexes met the SEM analysis model's acceptable level. The normalized regression coefficients of the parameters presented in Table 5 show that these relationships are all positive and in the same direction. Besides, there are three relationships that are not statistically significant with $p > 0.05$, including each relationship between organizational rewards and knowledge sharing, information technology, and knowledge sharing, knowledge sharing, and accounting innovation performance; All other relationships are statistically significant ($p < 0.05$).

Table 5

Regression coefficient of the theoretical model

	Estimate	S.E.	C.R.	P
LS → KS	.046	.038	1.196	.000
OR → KS	.227	.043	5.252	.157
IT → KS	.393	.204	3.782	.110
KS → AIP	.332	.239	2.918	.208
KS → IC	.251	.156	3.755	.000
IC → AIP	.306	.208	3.573	.000
KS → RC	.325	.214	5.005	.000
RC → AIP	.287	.145	2.998	.000

Source: Results of data analysis

From the results in Table 6, the hypotheses corresponding to the relationships that are not statistically significant ($p > 0.05$) are discarded as the hypotheses H2, H3, and H4. The remaining hypotheses, including the relationship between leadership support for accounting knowledge sharing in public sector organizations, are positive (hypothesis H1 is accepted) with $\beta = 0.327$. The accepted hypotheses H5 and H7 show that knowledge sharing has a strong impact on creative ability (with $\beta = 0.238$) and receptive capacity (with $\beta = 0.120$). At the same time, creative ability and receptive capacity have a direct impact on accounting innovation performance by hypotheses H6 and H8, with $\beta = 0.202$ and $\beta = 0.136$, respectively. In summary, leader support has the strongest impact on knowledge sharing, with β being the largest, followed by the impact of knowledge sharing on creative ability and creative ability on accounting innovation performance, with the weakest impact is a knowledge sharing with receptive capacity.

Table 6

Results of the structural model

Hypothesized Path	Hypotheses	β	Results
LS → KS	H1	0.327	Supported
OR → KS	H2	0.303	Not Supported
IT → KS	H3	0.382	Not Supported
KS → AIP	H4	0.315	Not Supported
KS → CA	H5	0.238	Supported
IC → AIP	H6	0.202	Supported
KS → RC	H7	0.120	Supported
RC → AIP	H8	0.136	Supported

Source: Results of data analysis

5. Discussion

From the data analysis, it shows that hypothesis H1 is accepted, that is, leadership support has a significant influence on knowledge sharing of accounting staff, which proves that employees in organizations tend to act in accordance with the orientations of top management (Connelly & Kenvin, 2003). Therefore, top management can use this support as a tool within the organization to introduce knowledge-sharing activities. The support of top management is also a motivation for

employees in enhancing knowledge-sharing activities in general and accounting knowledge in particular (Connelly & Kenvin, 2003; Wickramasinghe & Widyaratne, 2012). Therefore, managers need to promote employees' intention to share knowledge by encouraging and endorsing a culture of sharing on social interfaces.

Hypothesis H2 is rejected according to the results of the analysis, which shows that organizational rewards do not improve employees' intentions for knowledge-sharing activities in the field of accounting. All rewards, including bonuses, salary, and incentives, provide no meaningful advantage in this setting. This finding aligns with Lin (2007), who claims that organizational incentives will only deliver short-term benefits and will soon cease to motivate personnel. Hypothesis H3 depicts a link between using technology for knowledge exchange and the rejection of this link following data analysis. Lin and Lee (2004), Handzic et al. (2004), and Akosile and Olatokun (2019) all concur that IT tools alone are ineffective in disseminating knowledge. Knowledge sharing is a human-to-human interaction process primarily influenced by other people and organizational circumstances. Knowledge-sharing activities will not be facilitated solely through IT systems (Lin, 2007). With the characteristics of the accounting industry, IT only serves to collect, process, analyze and provide information; it does not affect the knowledge-sharing activities of accountants. This result is completely consistent with the study of Zhao et al. (2015) when studying the relationship between knowledge sharing and organizational innovation.

Hypothesis H4 refers to the relationship between knowledge sharing processes and the effectiveness of accounting innovation of organizations, the research results show that domestic knowledge sharing cannot directly promote the improvement of accounting innovation performance (hypothesis H4 is rejected). This can be explained that knowledge is individual, and accounting innovation is also done by individuals, so the effective sharing of knowledge is due to creativity and the ability to absorb the recipients of knowledge. They know how to filter positive knowledge, remove negative knowledge as well as be creative in applying that knowledge to the problem of accounting innovation because the characteristics of each organization are different. This will improve the performance of the organization's accounting innovation. When employees have creative thinking when freely exchanging ideas, knowledge sharing, and experiences, it leads to the creation of new ideas and methods to improve the performance of flexible accounting innovation and faster, more timely. This result is also significant in further enhancing employees' acquisition ability. It serves as a guideline for future accounting management organizations, fostering a culture of sharing and respecting knowledge as a foundation for the growth of innovation and creativity, as well as enabling businesses to achieve their objectives. Only a solid knowledge-sharing system that fosters a willingness to share knowledge and establishes a knowledge-sharing culture within each organization can effectively promote knowledge and experience exchange, improve accountants' creative ability and receptive capacity, and improve the quality of accounting innovation for public organizations.

From the research results, it is shown that public organizations want to improve the performance of accounting innovation; firstly, to foster a culture of information sharing, leadership should be supportive and proactive, if top management encourages people to share their knowledge, skills, and expertise, a firm can have a healthy culture of social interaction. Secondly, to stimulate the creativity and receptive capacity of accounting staff, managers can set up working groups and organize periodic study sessions to share knowledge. Managers can introduce a variety of IT-based knowledge-sharing databases into the business for employees to use. This study only encapsulates some factors that have been studied before to apply to the public sector. However, there are many other factors affecting knowledge sharing such as gender, trust, etc. need to be

studied in the future. Furthermore, the scope of research should be extended to the entire operation of public sector organizations and not just to the field of accounting.

6. Conclusions

The purpose of the study is to examine the concept of knowledge sharing concerning the effectiveness of accounting innovation in the public sector in Vietnam. The issue of knowledge sharing and its impact on innovation activities of organizations is generally carried out by researchers mainly in the private sector, which can be considered as distinct research from previous studies because it is researched in the area related to accounting innovation and knowledge sharing here is a knowledge sharing about accounting. The importance of management's efforts to promote knowledge-sharing activities in the company has been highlighted by the research findings. However, the concept of organizational rewards is not meant to stimulate employees' desire to share knowledge, and the use of IT does not guarantee healthy knowledge sharing among colleagues. Moreover, the research results also prove that the willingness to share knowledge among employees has no effect on the effectiveness of accounting innovation implementation, which is explained that the individual is the one implementing accounting innovation; Therefore, the ability to absorb and how they creatively and flexibly apply shared knowledge are the factors that improve the effectiveness of accounting innovation in public organizations. Therefore, managers, in addition to strengthening the leadership role and necessary support for the accounting team, and encouraging them to be willing to share knowledge, must stimulate creativity and energy. Their capacity to absorb the performance of the organization's accounting innovation will be enhanced. From there, managers can follow this model to develop strategies to innovate organizational activities effectively and quickly.

This is a fairly new research topic in the public sector, although it has been mentioned a lot in the private sector. So, in this study, authors only focus on the direct relationship between the research variables, the mediating relationships between variables are proposed for further research in the public sector.

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