

# Role of attitude towards knowledge sharing, perceived norms and perceived control to predict knowledge sharing behavior among auditors in service organizations of Pakistan

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## Keyword

Knowledge sharing behavior, Attitude, perceived behavioral control, perceived norms, auditor

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## Abstract

*The main purpose of this study is to investigate how behavior can be associated with the Attitude towards Knowledge sharing, perceived norms related to knowledge sharing, behavioral control, and intention to share knowledge with the knowledge sharing behavior (KSB). This study is cross-sectional because it is conducted within a one-time frame and based on survey design. Researchers visit various audit firms and collected the data through a self-administered questionnaire from various auditors of different firms. The sample consists of auditors of the Auditing firms of Lahore, Pakistan. Overall, 290 questionnaires were distributed among the auditors. Out of 290 questionnaires, 275 were used for analysis. In this research, the non-probability convenience sampling technique was used. The analysis shows that Perceived norms and perceived lack of facilitating condition have a significant effect on knowledge sharing behavior. Perceived behavioral control mediates the significant relationship of attitude, perceived norms with knowledge sharing behavior. Similarly perceived behavioral control does not mediate the relationship among perceived lack of facilitating condition and knowledge sharing behavior. limitations and future direction have been discussed in the last section of the paper.*

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## Introduction

Data is seeing an important tool for any firm in any sector. In any organization, knowledge is a consider valuable resource for any business. In initial's the knowledge management system implementation through the knowledge sharing, that provide a proper relationship among the specific person and firm, through sharing data which remain inside administrative in any firm. Knowledge remains among persons; so, sharing knowledge inside auditing organizations is rely on sharing knowledge by the auditors in the organization.

In public accounting or auditing firms a high switch ratio of workers. Especially those employees who have a lot of experience of many years, leave a firm due to this their information or data would be misplaced. Executive of audit company proposes that get the help from those auditors who do not have the proper job information and the job experience will cause the audit insufficiencies in some previous years: whereas those auditors who have more working practice may switch company and low skilled auditor complete different task (Munter 2015). By encourage, the auditor toward contribution in the knowledge-sharing behavior made a proper explanation for fewer knowledge waste in auditing companies. After those auditors who have experience can share the knowledge in company knowledge management system, fewer experience auditor had admittance the knowledge management system, similarly, those auditors who can share knowledge have a lot of greater experience in the performance. So, to retain experienced auditors in public firms is become one of the big issues for that public accounting and auditing firms.

Different audit studies record the significance of knowledge-sharing. Vera-Munoz et al. (2006) recommend distribution information may support to upsurge the success, competence of auditor (Vera-Munoz et al. 2006;). Contained research can show auditor skill which proposes the quality of audit progresses when they use the technique of knowledge sharing behavior (Car-son 2009; Reichel and W-ang 2010). The different expertise has to get growth to get access and understanding in the auditor's knowledge sharing behavior. Many previous studies investigate the accounting participant, shows the intentions to share the knowledge and then draw the conclusion on that collection of that data. So, it's important to know the real sharing behavior of person similarly many methods that can be used to share the knowledge between the auditors.

In different research shows the significance to increase the sharing of knowledge in every organization. Vera-Munoz et al. (2006) show how to manage the information in the company as well as cheers the persons to share more knowledge. Auditors must perform a different task during work with great care. Auditors always understand the company policies, the way of managing accounts properly understand it then distribute work among the members of audit, similarly, it is not necessary to distribute the information of the firm among the auditors. In some studies, expert auditors can emphasize to share more knowledge at the workplace because it will help them to understand work more easily. Car-son (2009) and Reichel and W-ang (2010) shows knowledge which is increased through sharing in business whether in the workplace which may be used to help customers in similar business. They show the excellence of audit which improves when companies show some skills over knowledge sharing activities.

Past studies have less attention to knowledge sharing behavior of auditors in the organization. Now a day, many beginner's face problems when they initially start their audit job. The problem encourages this research is the basic thing to understand each factor in which many problems faced by the auditors in Pakistan which affect their knowledge-sharing problem. In Pakistan, there is no work is made on the auditor knowledge sharing behavior inside the organization. So now a day it becomes compulsory to share the knowledge inside the organization to help the junior and new employees and build their interest in the work. By sharing knowledge, knowledge cannot decrease. My research is based on the knowledge sharing that senior auditors may help their junior auditors or not and guide them in a proper way.

### Research Objectives

To examine the problem, describe in the study, the research objective has been developed.

- 1: The of perceived norms on knowledge sharing behavior?
- 2: The impact of perceived lack of facilitating conditions on knowledge sharing behavior?
- 3: The impact of attitude towards knowledge sharing on knowledge sharing behavior?
- 4: The effect of perceived behavioral control on knowledge sharing behavior?
- 5: Perceived behavioral control will mediate the effect of perceived norms, Perceived lack of facilitating conditions, attitude towards knowledge sharing on knowledge sharing behavior?

### Literature review

#### Theory of reasoned action

Arjen and Fish have been in 1970 give an explanation where they defined "attitude and subjective norm as two dimensions of behavioral intention which is showing by the person (Ajzen & Fishbein, 1980). Fish has been and Arjen (1975) described attitude as a person shows favorable or unfavorable emotion by performing the target behavior. The intention to show or not to show the behavior is the best predictor of person's behavior, and individual's attitude can be led the behavior is good predictors of intention (e.g. how they feel positively or negatively leads the behavior). In Ajzen (1985) stated the perceived behavioral control directly connected with behavior" of the personal intention which is showed by the person.

In any case, a hypothesis which is arranged by conducting a mandatory through individuals who don't have adequate control on enthusiasm. (Arjen, p. 181). Arjen depicted that there is a very fewer distinction among Concept of arranged behavior (TPB) and the concept of contemplated action (TRA), On the other hand, person's conduct is as indicated by deliberate control of the psyche. Distinctive components aggravate whether people have their control, for example, cash, time, aptitudes and so forth.

The concept of contemplated activity (TRA) purposefully prevent this conduct in circumstances where an individual control his conduct and mindful of it. Baozi (1982) clarified TRA understanding,

down to earth and infiltrating model has the capacity to depict the conduct. Contemplated activity recommended that conduct of individuals is self-absorbed by inclining towards the activity. In any case, Communication goal finished through a merger of two measurements: conduct can prompt frame of mind and emotional standards. A few practices anticipated by contemplated activity (Shepard, Hatwick 1988).

The knowledge is to know about the thing. It cannot be mixed with the data because data can occur from raw facts, but the knowledge is to understand those things. Behavior is a person's action which can be shown in a situation. It can be related to your identity, attitude, and personality. Similarly, knowledge is also more complex than the information because the information is about to gather the data in a meaningful way, but the knowledge is the name of interpreting that information and gets the results. Knowledge is influenced by the person who can hold it in a meaningful way. Knowledge is the name of attitude belief and behavior (Lee and Yang, 2000). Similarly, many results occur from knowledge by doing some interaction of persons or any other experiment (Iske and Boersma, 2011).

"According to Gammelgaard and Ritter (2000), knowledge can be defined as:

A fluid mix of framed experience, values, contextual information, and expert insight that provide a framework for evaluating and incorporating new experiences and information. Knowledge originates and prospers in the minds of experts. In organizations, it often becomes embedded not only in documents or repositories but also in organizational routine, process, practices, and norms".

Attitude defines as the essential qualities of a mind to give response positively or negatively to himself, others and the surroundings (Ajzen, 1985). The attitude of a person can be express in two ways, whether it can be positive or whether it can be negative. The positive attitude of the employee will be shown if the atmosphere is according to his personal like. Due to a positive attitude, he can share knowledge as more as he can according to his own desire. So, it would help to achieve the organization overall objectives and company can exist in the competitive world. Similarly, if the working condition like environment is not according to the auditor's choice so he can not share the knowledge with his subordinates.

An attitude is a person's comparatively enduring sentimental orientation for an entity. A one's arrogance shows a performance which is determined by salient beliefs about positive outcomes caused by the performances and the consistent evaluation of the outcomes. Concurrently, these beliefs may be affected by some "outside variables." Such outside variables do not differ with the penalties of the behavior and they might exist and develop self-sufficiently with or without performing the behavior. Through impacting a person's salient views about the behavior, the outside variable can control an individual's attitude toward the behavior to some degree. To avoid misunderstanding between the above psychosomatic term "external variable" and the related terms.

The Theory of Planned Behavior (TPB) can further explain the Theory of Reasoned Action (TRA) that including the perceived behavioral control (Ajzen, 1988). The theory of planned behavior defines the behavior by intention to share knowledge among different people in the organization.

"Notwithstanding the theory's general success, solving different problems remain (Armitage & Conner, 1999b; Conner & Armitage, 1998; Sheeran & Orbell, 1999a; Sutton, 1998). The current article reports one of these hitches, which is namely the nature and amount of perceived behavioral control. The theory of perceived behavior control was consequent from the theory of reasoned action (TRA) (Fishbein & Ajzen, 1975), which is assumed that most human shows social behavior is below volitional control and it can be forecast from intentions of the personal behavior alone. The concept of PBC (perceived behavioral control) was additional to deal with circumstances in which different people may lack complete control over the sharing behavior of interest. And it can immediately be seeming that carrying out this intention of sharing knowledge is not totally under the individual's control".

In any case, a shot of reflection demonstrates that the "social control" paving the way to the achievement of various zones which might be estimated these objectives with their very own possible issues of usage. To put it plainly, even standard regular practices of any individual can be liable to surprising issues, and volitional control on conduct is, therefore, best estimated any issue or matter of degree moderately than its sort. Numerous ideas of (PBC) saw social control was exhibited into the (TPB) hypothesis of arranged conduct to put up the nation volitional components trademark, at any rate potentially, in all activities. Notwithstanding when not exact, the apparent social control is like influence

people expectations. A more elevated amount of apparent conduct control should reinforce an individual's close to home aim to finish the conduct, and upsurge exertion and ingenuity. Thusly, the (PBC) saw conduct control may influence the conduct in a roundabout way, by its impact on people aim. Furthermore, when (PBC) saw social control is taking by an individual in a various way so it will convey progressively helpful data around the real control of an individual which can work out in any condition.

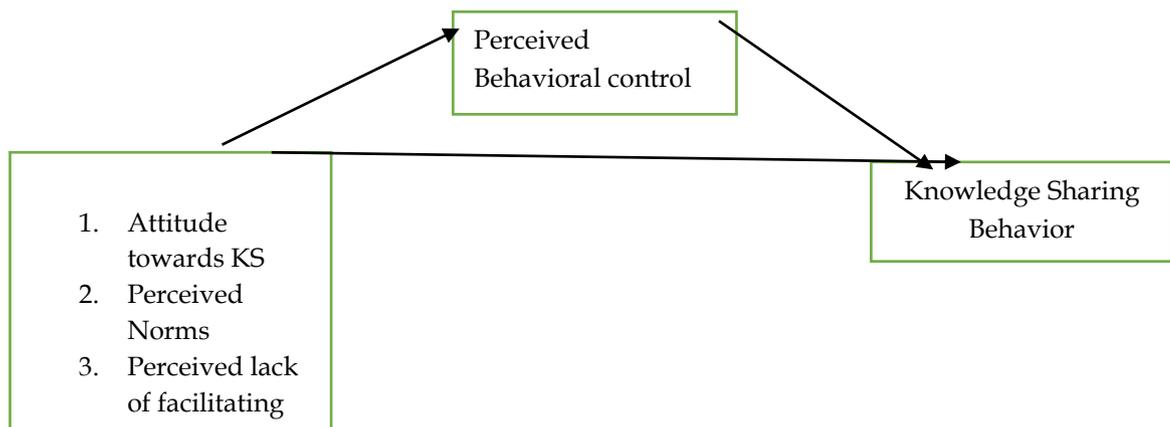
A "subjective-norm is the perceived social pressure to perform or not to perform the behavior" (Arjen, 2001). In standards, a person must have agreed to share information if he is not agreeing he is unable to share such information with their respected colleagues, employees, and other higher members of the company. Sometimes the environment does not suit so in this way information or data cannot be shared with friends and other members. In different audit firms, senior auditors manage each and everything related to their fieldwork so they can also help their subordinates

Information translation shows the data change the knowledge of the person related to knowledge of the company. O-Leary (2002) proposes the significant to comprehend services which can be leading to the sharing of knowledge. Though some dissimilar explanations of KM by using the information it can give competitive advantage related to other business (Davenport and Prusik 1998).

Many types of aspects like top organization and organizational culture, expertise, exercise, tutoring, incentives, and knowledge sharing, these aspects are the key features of the organization that leads the organization to the top. Robbins (2003) proposes that establishments would generate administrative values that sustenance to share and grow different methods that inspire employees where they settled information and proficiency with employees.

In this "perceived lack of facilitating, conditions can be defined as the degree to which an individual believes that an organizational and technical infrastructure exists to support the use of the system (Venkatesh et al., 2003, p. 453, p. 453)".

#### Theoretical framework



#### Development of Hypotheses:

H1: There is a significant connection among Attitude towards knowledge sharing and knowledge sharing behavior.

H2: There is a significant connection between Perceived Norms and knowledge sharing behavior.

H3: There is a substantial connection among Perceived lack of facilitating conditions and knowledge sharing behavior.

H4: There is a significant connection among Attitude towards knowledge sharing and Perceived Behavioral control

H5: There is a significant connection between Perceived Norms and Perceived Behavioral control.

H6: There is a substantial connection among Perceived lack of facilitating conditions and Perceived Behavioral control.

H7: Perceived behavioral control shows mediation among attitude, perceived norms, perceived lack of facilitating with knowledge sharing behavior.

### **Research methodology**

The main purpose of this study which shows that the behavior can associate the Attitude towards KS, perceived norms related to KS, behavioral control and intention to share knowledge with the knowledge sharing (KSB). A most imperative aspect that shows is a unit of investigation. The unit of analysis is characterized as essential angle where the specialist needs to explore in his investigation (Marden, 2012). The auditors of different audit firm can be taken as a unit of examination in this research study. This study is cross-sectional because it is conducted within a one-time frame. Researcher visits various audit firms and collects the data by filling the questionnaire from different auditors of the different firms. Here mark people which is selected for research and collection of data is auditors of the Auditing firm of Lahore, Pakistan. 290 questionnaires including 29 items were distributed among workers of various auditing firms of Lahore. Out of 290 surveys, 275 were completely filled and were used for analysis. The information which is collected from different auditors which are working in different audit firms. In this research, the "non-probability convenience sampling technique was used". The significance of selecting that sampling method was time and the money constraint. The questionnaire was distributed among the individuals of the different age group and experience with respect to gain the distinctiveness. And the main reason to select the Lahore city due to lack of time and the money. Data is measure through Amoss and Spss.

### **Measure**

In our study, the variables of the study can be measured on the Likert scale. All the variable measure on the same scale. The bilateral explanation was used for the diminishing the error which occurs during the filling of the questionnaire.

### **Knowledge sharing behavior**

The knowledge sharing is important by which it is asked to the employees of the audit firm, whether they intended to share knowledge or not infirm when they were performing an audit in their respected audit firms. "For this purpose, the five-rating scale is used 1=strongly disagree and to 5=strongly agree. The knowledge sharing behavior contains 9-items (such as; e.g. Most people who are important to me think that I should share knowledge with the firm").

### **Attitude Toward Knowledge Sharing**

In any organization, the attitude of the auditors gives importance to the knowledge sharing, whether they are agreed or not, and their attitude is positive to the situation or it will be negative, so attitude contributes more in the knowledge sharing. "Five questions are drawn from Bock et al. (2005) and Fishbein and Ajzen (2010) were used to measure attitudes toward knowledge sharing. For this purpose, the five-rating scale is used 1=strongly disagree and to 5=strongly agree. The Attitude Toward Knowledge Sharing contain 5-items (such as; e.g. In general, auditors' knowledge sharing can improve an audit firm's value and competitive advantage").

#### **Perceived Norms Related to Knowledge Sharing**

A proper pattern which can be taken according to the work relating to the behavior of the person, where norms can be divided into two parts whether it can be positive according to the desire of the person or it can also show negative by the person. "Perceived norms were also measured through four questions (Bock et al. 2005; Fishbein and Ajzen 2010). For this purpose, the five-rating scale is used 1=strongly disagree and to 5=strongly agree. The Perceived Norms Related to Knowledge Sharing contain 4-items (such as; e.g. When it comes to knowledge sharing, I want to do what my audit manager thinks I should do)".

### **Perceived Behavioral Control**

The perceived behavior control can also affect the behavior whether it may make some effect directly or indirectly on knowledge sharing behavior. "Perceived behavioral control variable was assessed through four questions (Fishbein and Ajzen 2010). The participants show their control relating to the knowledge sharing behavior. The perceived behavior can also be an important variable of the study. For this purpose, the five-rating scale is used 1=strongly disagree and to 5=strongly agree. The Perceived Behavioral Control contain 4-items (such as; e.g. I am confident that I can share my knowledge)".

### Perceived lack of facilitating conditions

Knowledge sharing can also be depending on the facilitating condition If the conditions cannot be properly provided so it must be difficult to share the knowledge among the employees of the audit firm. This variable contributes as a moderator in the research made an important impact on it. "The question of this variables is not available, so the questions can be created by the researcher. For this purpose, the five-rating scale is used 1=strongly disagree and to 5=strongly agree. The perceived lack of facilitating conditions contain 3-items (such as; e.g. I do not like to share knowledge with my audit team because they are not supportive)".

### Analysis

#### Demographics of the Study

Demographical Characteristics	Groups	Frequency	Percentage
Age	22-25	130	47.3
	26-29	71	25.8
	30-33	48	17.5
	Above 33	26	9.5
Gender	Male	161	58.5
	Female	114	41.5
Marital Status	Single	163	59.3
	Married	112	40.7
Work Experience	Less than 1 year	86	31.3
	1-5 years	116	42.2
	6-10 years	48	17.5
	Above 10 years	25	9.1
Qualification	Graduation	18	6.5
	Master	135	49.1
	MPhil	121	44.0
	Others	1	.4
Certificates	CPA	20	7.3
	CISA	22	8.0
	CMA	81	29.5
	CIA	26	9.5
	Others	126	45.8
Job Designation	Staff Auditor	48	17.5
	Senior Auditor	77	28.0
	Audit Manager	49	17.8
	Audit Partner	21	7.6
	Others	80	29.1
Work in Organization	Big four accounting firm	26	9.5
	International accounting firm	45	16.4
	Regional accounting firm	90	32.7
	Others	114	41.5

### Correlation

	Mean	St. Deviation	1	2	3	4	5
KSB	2.3090	.51208	.753				
ATKS	3.9464	.68540	.733**	.758			
PN	2.2001	.47181	.489**	.487*	.758		
			*				
PBC	3.5473	.54749	.707**	.645*	.580*	.827	
			*	*			
PLFC	3.8159	.73440	.367**	.370*	.385*	.540	.734
			*	*	**		

\*\* . Correlation is significant at the 0.01 level (2-tailed).

The above table showed the relationships among variables. All values are less than .9 which shows there is no issue of multicollinearity in the data. It also shows the mean values with a minimum range of

2.2 to a maximum range of 3.8. And also shows the value of standard deviation with a minimum value of .471 to maximum value .734.

Reliability of each variable also shown diagonally.

Confirmatory Factor Analysis:

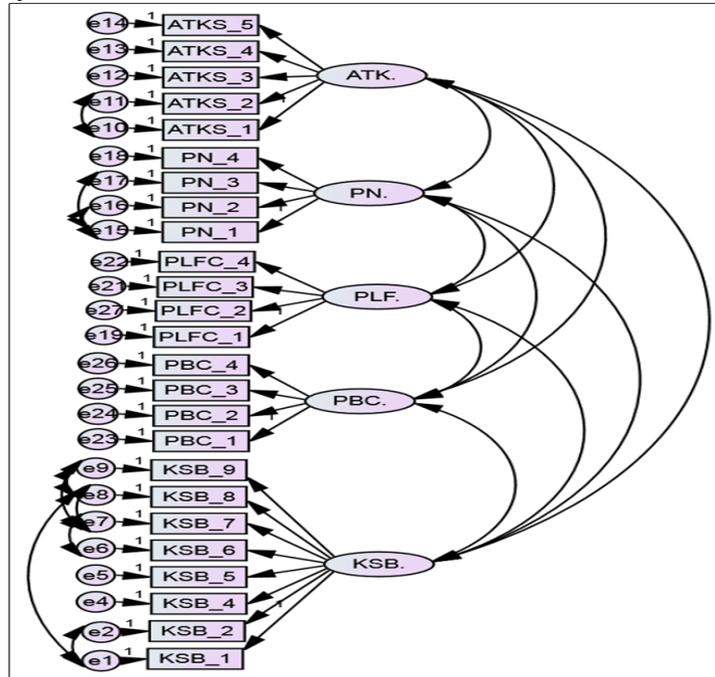


Figure 1: Measurement Model

Standardized Regression Weights: (Group number 1 - Default model)

Above table shows that all factor loading is greater than .3.

Fitness summary:

CMIN/DF	CFI	GFI	AGFI	RMSEA	PCLOSE
1.451	.954	.906	.880	.041	.962

According to Hu and Bentler, (1999) argued that the value of CFI is considered good if the value of CFI is greater than .9. The value of GFI should be greater than .9. The value of AGFI is considered good if the value of AGFI is greater than .85. And the value of RMSEA should be less than .08 which considered a model good fit.

Structural Equational Model

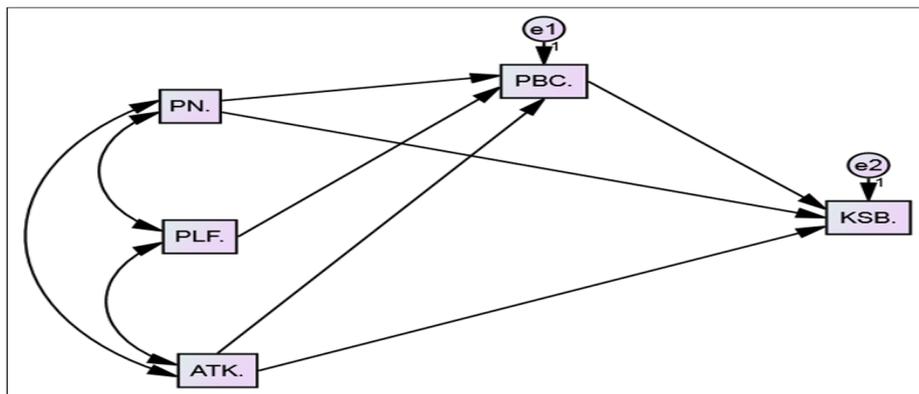


Figure 2: Structural Equational Model

## Regression Weights: (Group number 1 - Default model)

			Estimate	P
PBC.	<---	PN.	.378	***
PBC.	<---	PLF.	.411	***
PBC.	<---	ATK.	.566	***
KSB.	<---	PBC.	.422	***
KSB.	<---	ATK.	.644	***
KSB.	<---	PN.	.062	***

**Bootstrapping Strategy**

For mediation analysis, the bootstrapping strategy is used to examine both the direct and indirect effects of the model.

## Mediation Analysis:

Paths	Direct Beta Without Mediation	Direct Beta with Mediation	Indirect Beta	Results
PN-→ PBC--→ KSB	.193**	.121**	.371**	Partial
PLFC--→PBC-→KSB	-.081(NS)	-.052(NS)	.355**	Indirect effect
ATK-→PBC--→ KSB	.654**	.473**	.258**	Partial

**Discussion**

There are some hypotheses of this study which is as follows:

The first hypothesis was there is a significant relationship between attitudes towards knowledge sharing and knowledge sharing behavior. According to Yang and Lai (2014) argued that there is an effect of attitude towards knowledge sharing on knowledge sharing behavior. Then the result of this study is consistent with the previous study with ( $\beta=.644$ ,  $p=.001$ ). Related to attitude towards knowledge sharing is a good indicator of knowledge sharing behavior of employees in any organization. If employees perceive good information or knowledge, then they have a positive intention to share knowledge with peers. So, H1 is fully supported. The second hypothesis was there is a significant association between perceived norms and knowledge sharing behavior. According to Rimal et al., (2014) construed that there is a significant relationship between perceived norms and behavior. Because when perceived social norms are relatively high then the behavior to sharing their knowledge also increased in employees. So, H2 is fully supported. The third hypothesis was there is a significant relationship between attitude towards knowledge sharing and perceived behavioral control. The result of this study is persistent with the previous study of ( $\beta= .556$ ,  $p=0.001$ ), (Ajzen, 1988; Yang & Lai, 2014). If the employees perceived behavior their intention to share knowledge also increased. So, H3 is fully supported. The fourth hypothesis was there is a significant relationship between perceived norms and perceived behavioral control. According to Shi et al., (2017a) argued that there is a significant relationship between perceived behavioral control and perceived norms. And the findings of this study are consistent with the previous study with ( $\beta=.378$ ,  $p=0.001$ ). When the perceived norms of employees strong and expectations with peers also significant than the behavior of employees obviously change. So, H4 is fully supported. The fifth hypothesis was there is a significant relationship between lack of workers condition and perceived behavioral control. According to Bockerman and Ilmakunnas (2019) argued that there is a significant relationship between working conditions and perceived behavioral control and the result of this study is persistent with the previous study with ( $\beta=.411$ ,  $p=0.001$ ). Moreover, when the working environment for the employees is not

suitable and comfort then it directly affects the behavior of the employees or also may cause their low job performance. So, H5 is fully supported.

The sixth hypothesis was there is a significant relationship between perceived behavioral controls and knowledge sharing behavior. According to Moghavvemi et al., (2017) argued that there is a positive relationship between perceived behavior control and knowledge sharing behavior. And the result of this study is consistent with the previous study with ( $\beta = .422$ ,  $p = 0.001$ ). When employees perceived their behavior about sharing some information to their peers ultimately their effect on the behavior intention of the employees. So, H6 is fully supported. The seventh hypothesis was perceived behavioral control is mediating the relationship between perceived norms and knowledge sharing behavior. Kim and Nah (2018) found that there is a relationship of perceived behavioral control in knowledge sharing behavior and perceived norms with the ( $\beta = .371$ ,  $p = 0.001$ ). When an employee's perceived norms are high then the ability to perceived control of employees also increased and direct effect on knowledge sharing behavior. So, H7 is also fully supported. The eighth hypothesis was there is a mediating relationship of behavioral control between the perceived lack of facilitating conditions and knowledge sharing behavior. There is no literature found according to this relationship. Therefore, according to my result, there is no mediation exist between lack of workers conditions and knowledge sharing behavior. So, H8 is not supported. The ninth hypothesis was there is the mediation of perceived behavioral control between attitude towards knowledge sharing and knowledge sharing behavior. There is no evidence found in the literature related to this relationship. According to my result, there is significant mediation of perceived behavioral control between attitudes towards knowledge sharing and knowledge sharing behavior. If employees perceived that they could develop relationships with their peers to share their knowledge, then their attitude towards knowledge sharing became positive and their perceived behavior directly effects on their performances. So, H9 is fully supported.

### Implications for the study

Knowledge can share in every firm at any work because it is necessary for the survival of the other person and a positive environment maintained. Where Questionnaire was distributed among the individuals of the different age group and experience with respect to gain the distinctiveness. The problem encourages this research is the basic thing to understand each factor in which many problems faced by the auditors in Pakistan which affect their knowledge-sharing problem. The considerable studies that show the relationship between the attitude, subjective norms and the controlled behavior with the knowledge sharing behavior.

### Future directions and Limitations

In this study, the data is only collected from one sector of Pakistan. In future studies data can be collected from other sectors too. This study is conducted only in Lahore, in future this study can also be replicated in other cities too to increase its generalizability.

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